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Committee on Administration and Finance
1993 session

FOR INFORMATION

INTERIM FINANCIAL REPORT AND STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1992, THE FIRST YEAR OF THE BIENNIUM 1992-1993

SUMMARY

The present document, submitted for information to the Executive Board, contains the interim financial report on the accounts of UNICEF for the year ended 31 December 1992, the first year of the biennium 1992-1993. The report, comprised of 13 statements supported by 15 schedules, summarizes the financial results of transactions made in 1992. Notes to the financial statements and a summary of significant accounting policies are included.

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CONTENTS

		Page
ABBREVIATIONS		5
I.	INTERIM FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1992	6
II.	FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1992	8
Statement I.	Statement of income and expenditures for the year ended 31 December 1992	8
Statement II.	Statement of assets, liabilities and fund balances as at 31 December 1992	9
Statement III.	Statement of fund balances for the year ended 31 December 1992	10
Statement IV.	Statement of cash flows for the year ended 31 December 1992	11
Statement V.	Statement on liquidity position - general resources and supplementary funds: increase in current assets and liabilities as at 31 December 1992	12
Statement VI.	Statement of sources and application of funds for the year ended 31 December 1992	14
Statement VII.	Status of funding for approved general resources and supplementary funds as at 31 December 1992	15
Statement VIII.	Programme cooperation: statement of approved programmes, expenditures and unspent balances for general resources, supplementary funds and funds from the United Nations system for the year ended 31 December 1992	16
Statement VIII - 1.	Programme cooperation: statement of approved programmes, expenditures and unspent balances for general resources for the year ended 31 December 1992	21
Statement VIII - 2.	Programme cooperation: statement of approved programmes, expenditures and unspent balances for supplementary funds for the year ended 31 December 1992	25

CONTENTS (continued)

		Page
Statement VIII - 3.	Programme cooperation: statement of approved programmes, expenditures and unspent balances for funds from the United Nations system for the year ended 31 December 1992	29
Statement IX.	Statement of approved budget estimates for the 1992-1993 biennium as at 31 December 1992	31
Statement X.	Capital Assets Fund - Statement of assets, liabilities and fund balances as at 31 December 1992	32
Notes to the financial statements		33
Schedules to the financial statements		36
Schedule 1.	Contributions received or pledged for the year ended 31 December 1992	36
Schedule 2.	Other income for the year ended 31 December 1992	40
Schedule 3.	Cash holdings as at 31 December 1992	41
Schedule 4.	Contributions receivable for general resources and supplementary funds, current and prior years as at 31 December 1992	42
Schedule 5.	Aging of contributions receivable as at 31 December 1992	46
Schedule 6.	Accounts receivable, advances and deposits as at 31 December 1992	47
Schedule 7.	Inventories as at 31 December 1992	48
Schedule 8.	Contributions for following years pledged/ received in advance as at 31 December 1992 ...	49
Schedule 9.	Accounts payable and other unliquidated obligations as at 31 December 1992	50
Schedule 10.	Procurement services and other services for the year ended 31 December 1992	51

CONTENTS (continued)

Page

Schedule 10.1. Special accounts for procurement services and other activities for the year ended 31 December 1992 52

Schedule 10.2. International Conference on Assistance to African Children for the year ended 31 December 1992 56

Schedule 10.3. World Summit for Children and related activities for the year ended 31 December 1992 57

Schedule 11. Income, expenditures and fund balance related to procurement services for the year ended 31 December 1992 60

Schedule 12. Summary of overexpenditures in country programmes for the year ended 31 December 1992 61

III. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 63

Annexes

I. Statistical and other data 66

II. Glossary of selected UNICEF terminology used in the report 73

ABBREVIATIONS

AGFUND	Arab Gulf Programme for the United Nations Development Organizations
AIDS	Acquired immune deficiency syndrome
ARAMCO	Arab-American Oil Company
CERF	Central Emergency Revolving Fund
DHA	(United Nations) Department of Humanitarian Affairs
EPI	Expanded Programme on Immunization
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
GCO	Greeting Card and related operations
IAEA	International Atomic Energy Agency
IDB	Inter-American Development Bank
ILO	International Labour Organisation
NGOs	Non-governmental organizations
OPEC	Organization of Petroleum Exporting Countries
PAHO	Pan American Health Organization
UN	United Nations
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Coordinator
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFDAC	United Nations Fund for Drug Abuse Control
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
WFP	World Food Programme
WHO	World Health Organization

I. INTERIM FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1992

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the interim financial report of the accounts of UNICEF for the year ended 31 December 1992, the first year of the biennium 1992-1993, comprising 13 statements and 15 schedules. The interim financial report provides the details of the 1992 financial results of UNICEF activities. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in 1992 totalled $938 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in 1992. Income comprised $543 million for general resources and $390 million for supplementary funds. This included $205 million in emergency contributions, mostly for the African emergency. The breakdown of UNICEF income by source is: 73 per cent ($688 million) from Governments and intergovernmental organizations; 25 per cent ($231 million) from fund-raising campaigns, greeting card profit and individual donations; and 2 per cent ($19 million) from the United Nations system.

Expenditures

3. UNICEF expenditures in 1992 were $922 million. This amount consisted of $482 million for programme cooperation from general resources and $354 million for programme cooperation from supplementary funds. The remaining expenditures of $86 million were for administrative services. In addition, there were write-offs and adjustments to income totalling $10 million.

Donations-in-kind

4. Donations-in-kind valued by donors at $25 million were delivered by UNICEF to projects during 1992. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Special accounts

5. Special accounts that are not related to commitments approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and

non-governmental organizations (NGOs). In 1992, UNICEF received cash or pledges of $68 million for these special accounts. Disbursements and obligations totaled $63 million, and $1 million was either returned to donors or approved by donors for other services.

Cash holdings

6. Total cash of $489 million (which includes the unspent balances from special accounts in the amount of $51 million) was held with first-class banks. This amount was comprised of $476 million in interest-bearing time deposit accounts and $13 million in current bank accounts. The total cash holdings of UNICEF included $8 million in currencies restricted for use in the donor countries for purchases and other local expenditures.

Approved programmes

7. During 1992, the Executive Board approved the amount of $917 million for new programmes for children in countries with which UNICEF cooperates, as well as to regional and interregional projects. This total includes $503 million in programmes to be funded from UNICEF general resources and $414 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1992.

(Signed) James P. GRANT
Executive Director of the
United Nation Children's Fund

II. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1992

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURES FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

		1992			1991		
		General resources	Supplementary funds	Total	General resources	Supplementary funds	Total
INCOME							
Contributions from Governments	(schedule 1)	426,051,444	261,954,984	688,006,428	396,870,479	182,201,017	579,071,497
Contributions from non-governmental sources	(schedule 1)	21,856,115	113,552,283	135,408,398	18,270,270	114,614,319	132,884,590
Greeting Card and related operations		95,196,574		95,196,574	69,640,719		69,640,719
United Nations system	(schedule 1)		18,952,107	18,952,107		11,359,348	11,359,348
Other income	(schedule 2)	48,160,285		48,160,285	35,244,521		35,244,521
Translation adjustment		(43,215,190)	(4,396,371)	(47,611,561)	(14,283,881)	(7,202,825)	(21,486,706)
TOTAL INCOME		548,049,228	390,063,003	938,112,231	505,742,109	300,971,860	806,713,969
EXPENDITURES							
For programme cooperation from:							
General resources		389,879,807		389,879,807	317,843,568		317,843,568
Programme support services	(statement IX)	92,188,607		92,188,607	86,237,830		86,237,830
Supplementary funds other than United Nations system			344,378,255	344,378,255		260,146,233	260,146,233
United Nations system			9,550,044	9,550,044		13,101,457	13,101,457
Total programme cooperation		482,068,414	353,928,299	835,996,713	404,081,398	273,247,690	677,329,088
Administrative services	(statement IX)	85,883,405		85,883,405	74,459,582		74,459,582
TOTAL EXPENDITURES		567,951,819	353,928,299	921,880,118	478,540,979	273,247,690	751,788,670
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) BEFORE WRITE-OFF		(19,902,591)	36,134,704	16,232,113	27,201,129	27,724,170	54,925,299
Write-off of pledges and other items	(note 4)	180,133	9,829,234	10,009,367	1,401,310	1,723,579	3,124,889
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) AFTER WRITE-OFF		(20,082,724)	26,305,470	6,222,746	25,799,819	26,000,591	51,800,410

Statements II to X and notes 1 to 16 form an integral part of this statement and should be read in conjunction with it.

(Signed) Kano YAMAMOTO
Comptroller

(Signed) James P. GRANT
Executive Director

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STATEMENT II

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1992

(United States dollars)

		1992	1991
ASSETS			
Cash holdings	(schedule 3)	488,667,764	403,264,004
Contributions receivable:			
For current and prior years	(schedule 4)	259,313,174	288,926,067
For future years	(schedule 5)	117,176,707	86,703,398
Accounts receivable, advances and deposits	(schedule 6)	150,912,088	156,969,435
Inventories	(schedule 7)	49,075,268	40,505,223
Capital assets	(note 14)	8,679,140	8,072,308
TOTAL ASSETS		1,073,824,141	984,440,435
LIABILITIES			
Contributions for following years pledged and received in advance	(schedule 8)	193,710,087	143,819,947
Income received in advance for Greeting Card and related operations		555,928	466,149
Accounts payable and other unliquidated obligations	(schedule 9)	104,532,767	77,422,654
Special accounts:			
Procurement services and other services	(schedule 10)	50,659,746	47,121,374
TOTAL LIABILITIES		349,458,528	268,830,124
FUND BALANCE	(statement III)	724,365,613	715,610,311
TOTAL LIABILITIES AND FUND BALANCE		1,073,824,141	984,440,435

Statements III to X and notes 1 to 16 form an integral part of this statement and should be read in conjunction with it.

(Signed) Kano YAMAMOTO
Comptroller

(Signed) James P. GRANT
Executive Director

STATEMENT III

STATEMENT OF FUND BALANCES FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

		General resources and other funds	Supplementary funds	Total
FUND BALANCES, 1 JANUARY 1992		354,090,972	361,519,339	715,610,311
Increase in medical insurance plan		1,403,862		1,403,862
Increase in procurement services - staff and related cost		1,128,694		1,128,694
Excess of income over expenditures for the year ended 31 December 1992	(statement I)	(20,082,724)	26,305,470	6,222,746
FUND BALANCES, 31 DECEMBER 1992		336,540,804	387,824,809	724,365,613

COMPOSITION OF FUND BALANCES, 31 DECEMBER		1992	1991
General resources		301,928,996	322,011,720
Supplementary funds		387,824,809	361,519,339
Reserve for procurement services - staff and related cost	(schedule 11)	1,983,542	854,848
Insurance reserve		300,000	300,000
Reserve for medical insurance plan		5,852,127	4,448,265
Capital asset fund		26,476,139	26,476,139
TOTAL FUND BALANCE		724,365,613	715,610,311

STATEMENT IV

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

		1992	1991
INCREASE (DECREASE) IN CASH FROM:			
Excess of income over expenditures after write-off	(statement I)	6,222,746	51,800,410
Adjustments to reconcile net income to net cash provided by operating activities:			
Capital asset fund			38,306
Reserve for medical insurance plan		1,403,862	1,189,347
Reserve for procurement services - staff and related cost		1,128,694	669,954
Revolving fund - special events			(275,000)
Total adjustments		2,532,556	1,622,607
Contributions receivable for current and prior years		29,612,893	31,408,454
Contributions receivable for future year		(30,473,309)	(64,597,616)
Accounts receivable, advances and deposits		6,057,347	(16,458,561)
Inventories		(8,570,045)	1,377,834
Capital assets		(606,832)	(2,421,432)
Contributions for following years pledged and received in advance		49,890,139	67,657,083
Income received in advance for Greeting Card and related operations		89,779	(6,659,723)
Accounts payable and other unliquidated obligations		27,110,113	14,624,838
Special accounts		3,538,373	4,639,231
Total changes in assets and liabilities		76,648,458	29,570,109
Net funds from (used in) operations		85,403,760	82,993,127
Cash and cash equivalents at beginning of year		403,264,004	320,270,878
Cash and cash equivalents at end of year		488,667,764	403,264,004

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STATEMENT V

STATEMENT ON LIQUIDITY POSITION - GENERAL RESOURCES AND SUPPLEMENTARY FUNDS: INCREASE IN CURRENT ASSETS AND LIABILITIES AS AT 31 DECEMBER 1992

(United States dollars)

	1992	1991	Increase/ (decrease)
Assets			
Short-term			
Cash holdings	488,667,764	403,264,004	85,403,760
Contributions receivable for current and prior years	259,313,174	288,926,067	(29,612,893)
Accounts receivable advances and deposits	150,912,088	156,969,435	(6,057,347)
Inventories	49,075,268	40,505,223	8,570,045
Subtotal, Short-term assets	947,968,294	889,664,729	58,303,565
Long-term			
Contributions receivable for future years	117,176,707	86,703,398	30,473,309
Capital assets	8,679,140	8,072,308	606,832
Subtotal, Long-term assets	125,855,847	94,775,706	31,080,141
Total, short-term and long-term assets	1,073,824,141	984,440,435	89,383,706

STATEMENT V (continued)

	1992	1991	Increase/ (decrease)
Liabilities and fund balance			
Long-term			
Special accounts: Procurement services and other services	50,659,746	47,121,373	3,538,373
Fund balance	724,365,613	715,610,312	8,755,301
Subtotal	775,025,359	762,731,685	12,293,674
Short-term			
Contributions for following years pledged and received in advance	193,710,087	143,819,947	49,890,140
Income received in advance for Greeting Card and related operations	555,928	466,149	89,779
Accounts payable and other unliquidated obligations	104,532,767	77,422,654	27,110,113
Subtotal	298,798,782	221,708,750	77,090,032
Total, Fund balance and liabilities	1,073,824,141	984,440,435	89,383,706
Increase (decrease) in net current assets	775,025,359	762,731,685	12,293,674
Increase (decrease) in current assets		89,383,706	
Less: increase in current liabilities		77,090,032	
Increase (decrease) in net current assets		12,293,674	

STATEMENT VI

STATEMENT OF SOURCES AND APPLICATION OF FUNDS
FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

	General resources	Supplementary funds	Total
Sources of funds			
Contributions from Governments	426,051,444	261,954,984	688,006,428
Other contributions	21,856,115	113,552,283	135,408,398
Greeting Card and related operations	95,196,574		95,196,574
United Nations system		18,952,107	18,952,107
Other income	48,160,285		48,160,285
Translation adjustment	(43,215,190)	(4,396,371)	(47,611,561)
Increase in medical insurance plan	1,403,862		1,403,862
Increase in procurement services - staff-related costs	1,128,693		1,128,693
Increase in liabilities - special accounts - procurement services	3,538,373		3,538,373
Total	554,120,156	390,063,003	944,183,159
Application of funds			
Write-off of pledges and other items	180,133	9,829,234	10,009,367
Expenditures	567,951,819	353,928,299	921,880,118
Total	568,131,952	363,757,533	931,889,485
Increase/(decrease) in working capital	(14,011,796)	26,305,470	12,293,674

STATEMENT VII

STATUS OF FUNDING FOR APPROVED GENERAL RESOURCES AND SUPPLEMENTARY FUNDS
AS AT 31 DECEMBER 1992

(United States dollars)

	General resources	Supplementary funds		Total
		Governments and others	United Nations system	
Unspent balances of programmes as at 1 January 1992	1,186,282,728	436,850,190	13,517,259	1,636,650,177
Approved at the Executive Board sessions a/				
New programmes	429,865,463			429,865,463
Savings and deficits	451,172			451,172
Made between Executive Board sessions	72,785,300	394,060,060	20,242,763	487,088,123
	1,689,384,663	830,910,250	33,760,022	2,554,054,935
Expenditures	567,951,819	344,378,255	9,550,044	921,880,118
Unspent balances of programmes as at 31 December 1992	1,121,432,844	486,531,995	24,209,978	1,632,174,817
Fund balance as at 31 December 1992	301,928,996	371,916,983	15,907,826	689,753,805
Translation adjustment, 1987-1992		1,839,955		1,839,955
Subtotal	301,928,996	373,756,938	15,907,826	691,593,760
To be financed from future income	819,503,848	112,775,057	8,302,152	940,581,057

a/ E/ICEF/1992/14, E/ICEF/1992/P/L.2, E/ICEF/1992/P/L.45, E/ICEF/1993/P/L.26 and E/ICEF/1993/P/L.31.

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STATEMENT VIII

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND FUNDS FROM THE UNITED NATIONS SYSTEM FOR THE YEAR ENDED 31 DECEMBER 1992

(UNITED STATES DOLLARS)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
AFRICA					
Angola	15,161,243	14,252,901	29,414,144	12,360,675	17,053,469
Benin	4,418,266	2,885,108	7,303,374	3,035,169	4,268,205
Botswana	1,418,423	349,307	1,767,730	1,024,512	743,218
Burkina Faso	3,076,640	1,931,543	5,008,183	2,935,028	2,073,155
Burundi	1,769,714	2,653,879	4,423,593	2,718,289	1,705,304
Cameroon	4,114,965	545,000	4,659,965	1,444,025	3,215,940
Cape Verde	2,576,205	2,036,225	4,612,430	978,290	3,634,140
Central African Republic	1,240,421	1,972,096	3,212,517	2,058,419	1,154,098
Chad	5,770,166	2,176,843	7,947,009	3,132,979	4,814,030
Comoros	468,371	1,681,000	2,149,371	503,515	1,645,856
Congo	1,082,942	4,761,928	5,844,870	1,381,026	4,463,844
Côte d'Ivoire	465,172	7,707,496	8,172,668	1,918,715	6,253,953
Equatorial Guinea	1,693,442	442,661	2,136,103	1,258,842	877,261
Ethiopia	15,531,783	54,943,309	70,475,092	30,355,767	40,119,325
Gambia	215,302	3,728,318	3,943,620	691,555	3,252,065
Ghana	11,927,191	2,282,173	14,209,364	4,079,723	10,129,641
Guinea	8,074,075	2,642,020	10,716,095	3,138,171	7,577,924
Guinea-Bissau	1,750,514	2,950,147	4,700,661	1,426,550	3,274,111
Kenya	7,491,015	23,047,397	30,538,412	11,311,683	19,226,729
Lesotho	175,229	6,392,276	6,567,505	1,343,870	5,223,635
Liberia	9,366,914	10,201,982	19,566,896	10,907,934	8,658,962
Madagascar	9,834,907	5,286,169	15,121,076	5,452,954	9,668,122
Malawi	2,003,572	20,690,375	22,693,947	6,421,771	16,272,176
Mali	6,050,664	8,833,457	14,884,121	6,549,869	8,334,252
Mauritania	943,351	2,620,000	3,563,351	1,386,720	2,176,631
Mauritius	778,587	1,550,000	2,328,587	599,584	1,729,003
Mozambique	37,244,619	28,467,380	65,711,999	25,997,516	39,714,483
Namibia	3,088,460	8,622,467	11,710,927	3,776,156	7,934,771
Niger	5,584,671	3,094,779	8,679,450	2,958,791	5,720,659
Nigeria	59,512,012	12,240,189	71,752,201	15,718,883	56,033,318
Rwanda	2,778,919	2,693,409	5,472,328	4,499,640	972,688
Sao Tome and Principe	2,386,773	187,719	2,574,492	822,166	1,752,326
Senegal	3,226,785	10,210,429	13,437,214	4,529,287	8,907,927
Sierra Leone	7,455,184	1,574,660	9,029,844	3,316,827	5,713,017
Somalia	7,488,591	57,290,956	64,779,547	28,380,355	36,399,192
South Africa		5,000,000	5,000,000	1,061,374	3,938,626
Swaziland	2,342,178	371,671	2,713,849	935,200	1,778,649
Togo	4,367,627	1,201,000	5,568,627	2,221,307	3,347,320

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STATEMENT VIII (continued)

Area and country ass stance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
Uganda	43,980,129	4,038,783	48,018,912	16,487,438	31,531,474
United Republic of Tanzania	17,981,630	40,210,441	58,192,071	18,199,066	39,993,005
Zaire	9,594,597	4,000,000	13,594,597	9,120,342	4,474,255
Zambia	7,795,067	4,966,078	12,761,145	3,861,144	8,900,001
Zimbabwe	6,451,198	7,414,382	13,865,580	3,519,634	10,345,946
Regional	18,133,098	188,228	18,321,326	5,752,965	12,568,361
Area total	356,808,612	380,336,181	737,144,793	269,573,726	467,571,067
THE AMERICAS AND THE CARIBBEAN					
Argentina	3,361,910	487,048	3,848,958	1,309,021	2,539,937
Belize	123,459	3,820,480	3,943,939	868,451	3,075,488
Bolivia	5,396,443	2,740,926	8,137,369	5,192,377	2,944,992
Brazil	9,089,955	7,253,156	16,343,111	6,275,809	10,067,302
Chile	3,047,253	200,000	3,247,253	1,096,531	2,150,722
Colombia	2,349,020	6,046,791	8,395,811	2,059,673	6,336,138
Costa Rica	12,233	3,750,284	3,762,517	720,685	3,041,832
Cuba	13,737	4,986,263	5,000,000	712,067	4,287,933
Dominica	7,590		7,590		7,590
Dominican Republic	116,624	4,939,462	5,056,086	1,115,207	3,940,879
Ecuador	1,630,666	1,913,896	3,544,562	1,541,152	2,003,410
El Salvador	543,707	5,193,963	5,737,670	1,061,391	4,676,279
Guatemala	799,259	6,093,030	6,892,289	1,377,281	5,515,008
Guyana	820,267	1,568,000	2,388,267	656,305	1,731,962
Haiti	7,170,269	1,937,554	9,107,823	2,850,141	6,257,682
Honduras	2,969,947	200,000	3,169,947	877,934	2,292,013
Jamaica	1,302,290	5,557,969	6,860,259	1,019,569	5,840,690
Mexico	6,078,159	1,668,338	7,746,497	3,580,502	4,165,995
Nicaragua	1,487,252	7,428,654	8,915,906	1,366,029	7,549,877
Panama		3,750,000	3,750,000	777,961	2,972,039
Paraguay	621,049	1,896,000	2,517,049	1,235,285	1,281,764
Peru	1,237,863	7,705,895	8,943,758	2,793,014	6,150,744
Saint Lucia	10,244		10,244		10,244
Uruguay	61,046	3,750,000	3,811,046	261,767	3,549,279
Venezuela	3,022,846		3,022,846	859,686	2,163,160
Regional	41,382,473	19,701,229	61,083,702	19,562,760	41,520,942
Area total	92,655,561	102,588,938	195,244,499	59,170,598	136,073,901
EAST ASIA AND THE PACIFIC					
Cambodia	11,432,667	18,439,777	29,872,444	11,937,410	17,935,034
China	40,921,271	734,496	41,655,767	21,849,047	19,806,720
Democratic People's Republic of Korea	413,335	1,086,665	1,500,000	636,394	863,606
Indonesia	53,027,088	(1,231,569)	51,795,519	14,762,734	37,032,785
Lao People's Democratic Republic	2,980,745	6,864,782	9,845,527	2,683,171	7,162,356
Malaysia	257,484	1,242,516	1,500,000	626,196	873,804

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STATEMENT VIII (continued)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
Mongolia	2,089,261		2,089,261	531,219	1,558,042
Myanmar	21,440,282	1,976,546	23,416,828	6,599,604	16,817,224
Pacific Island countries	508,648	7,694,191	8,202,839	1,611,153	6,591,686
Papua New Guinea	765,144	5,260,000	6,025,144	986,819	5,038,325
Philippines	16,546,865	2,211,051	18,757,916	10,634,282	8,123,634
Republic of Korea	669,067	400,000	1,069,067	280,701	788,366
Thailand	6,891,210	2,619,919	9,511,129	4,548,386	4,962,743
Viet Nam	36,186,964	10,545,793	46,732,757	11,206,399	35,526,358
Regional	1,823,999		1,823,999		1,823,999
Area total	195,954,030	57,844,167	253,798,197	88,893,515	164,904,682
SOUTH ASIA					
Afghanistan	4,239,805	22,428,855	26,668,660	6,343,292	20,325,368
Bangladesh	58,099,618	30,451,595	88,551,213	40,946,570	47,604,643
Bhutan	2,379,477	5,578,969	7,958,446	2,058,541	5,899,905
India	214,885,514	59,186,556	274,072,070	63,351,723	210,720,347
Maldives	1,540,840	963,128	2,503,968	1,042,623	1,461,345
Nepal	10,252,995	24,086,292	34,339,287	8,228,931	26,110,356
Pakistan	18,457,447	60,431,924	78,889,371	16,337,643	62,551,728
Sri Lanka	7,577,887	6,017,275	13,595,162	4,384,728	9,210,434
Area total	317,433,583	209,144,594	526,578,177	142,694,051	383,884,126
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,332,901	750,000	4,082,901	883,514	3,199,387
Djibouti	1,270,121	1,213,727	2,483,848	1,362,597	1,121,251
Egypt	12,773,521	326,165	13,099,686	7,003,941	6,095,745
Iran (Islamic Republic of)	3,767,540	(159,845)	3,607,695	2,074,207	1,533,488
Iraq	15,308,291	44,689,048	59,997,339	28,013,788	31,983,551
Jordan	3,573,040		3,573,040	2,146,219	1,426,821
Kuwait	79,337	46,000	125,337		125,337
Lebanon	1,295,014	6,091,840	7,386,854	2,532,616	4,854,238
Morocco	507,600	13,119,971	13,627,571	3,454,777	10,172,794
Oman	3,421,333		3,421,333	759,278	2,662,055
Palestinian children and mothers	1,187,610	3,940,561	5,128,171	1,247,767	3,880,404
Sudan	45,774,077	20,049,649	65,823,726	28,246,820	37,576,906
Syrian Arab Republic	1,965,688		1,965,688	1,006,338	959,350
Tunisia	3,997,943	115,000	4,112,943	1,212,719	2,900,224

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STATEMENT VIII (continued)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
Turkey	12,491,434	536,006	13,027,440	5,037,279	7,990,161
Yemen	7,194,299	1,874,972	9,069,271	2,908,226	6,161,045
Regional	49,538		49,538	3,129	46,409
Area total	117,989,287	92,593,094	210,582,381	87,893,215	122,689,166
EUROPE					
Albania	627,000	8,980	635,980	388,771	247,209
Bulgaria	47,952		47,952	47,404	548
Belarus		100,000	100,000		100,000
Romania	1,495,665	668,331	2,163,996	1,144,050	1,019,946
Russian Federation	43,473	136,577	180,050	2,085	177,965
Ukraine		244,651	244,651		244,651
Yugoslavia (former)	1,337,986	28,079,122	29,417,108	13,494,704	15,922,404
Area total	3,552,076	29,237,661	32,789,737	15,077,014	17,712,723
GLOBAL ASSISTANCE					
Food and nutrition surveillance	3,087,230	(971)	3,086,259	807,049	2,279,210
Regional women's projects	69,302		69,302	48,590	20,712
Project preparation and training	30,937,903	116,632	31,054,535	11,428,472	19,626,063
Emergency programme fund a/	3,653,776	13,132,413	16,786,189	6,241,210	10,544,979
Regional support for programme preparation, promotion and evaluation	18,475,000		18,475,000	7,514,079	10,960,921
Training of communicators for child survival and development	626,632		626,632	311,917	314,715
Parliamentarians and the media	92,653		92,653		92,653
International Child Development Centre	7,096,363	(944,678)	6,151,685	3,577,911	2,573,774
Global communication	1,743,968	781,861	2,525,829	790,736	1,735,093
Child survival and development	86,801,083	35,151,921	121,953,004	47,258,964	74,694,040
WHO/UNICEF joint nutrition	4,124,938		4,124,938	2,116,782	2,008,156
Essential drugs for primary health care in Africa	4,593,873	(2,577,055)	2,016,818	410,277	1,606,541
Total global assistance	161,302,721	45,660,123	206,962,844	80,505,987	126,456,857
TOTAL PROGRAMME ASSISTANCE	1,245,695,870	917,404,758	2,163,100,628	743,808,106	1,419,292,522

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STATEMENT VIII (concluded)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
Programme support services	203,687,194		203,687,194	98,340,348	105,346,846
Administrative services	187,267,113		187,267,113	85,883,405	101,383,708
Recovery from packing and assembly activities				(6,151,741)	6,151,741
TOTAL BUDGET	390,954,307		390,954,307	178,072,012	212,882,295
TOTAL ASSISTANCE	1,636,650,177	917,404,758	2,554,054,935	921,880,118	1,632,174,817

a/ In 1992, the Executive Director made a total allocation of $7,234,100 from the Emergency Reserve Fund as follows: $672,000 to the African Emergency; $260,000 to Haiti; $838,911 to the Russian Federation; $500,000 to Kenya; $129,000 to Lebanon; $20,000 to Mauritania; $71,500 to Cameroon; $150,000 to Namibia; $150,000 to Zimbabwe; $150,000 to Zambia; $53,689 to Malawi; $200,000 to Ecuador; $170,000 to Madagascar; $500,000 to Mozambique; $300,000 to Sri Lanka; $1,000,000 to Iraq; $570,000 to Tajikistan; $999,000 to Central Asian Republics and $500,000 to Albania.

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STATEMENT VIII - 1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES FOR THE YEAR ENDED 31 DECEMBER 1992

(UNITED STATES DOLLARS)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
AFRICA					
Angola	8,666,969		8,666,969	3,085,974	5,580,995
Benin	4,307,573	2,396,000	6,703,573	2,613,063	4,090,510
Botswana	1,281,558	200,000	1,481,558	929,756	551,802
Burkina Faso	2,596,831	1,930,000	4,526,831	2,529,119	1,997,712
Burundi	938,806	1,882,000	2,820,806	1,882,112	938,694
Cameroon	3,874,968	545,000	4,419,968	1,284,903	3,135,065
Cape Verde	629,955	2,058,000	2,687,955	548,168	2,139,787
Central African Republic	317,678	1,963,000	2,280,678	1,504,380	776,298
Chad	4,660,871	550,001	5,210,872	2,183,461	3,027,411
Comoros	272,423	1,681,000	1,953,423	409,161	1,544,262
Congo	549,864	4,759,550	5,309,414	1,206,004	4,103,410
Côte d'Ivoire	92,504	7,607,496	7,700,000	1,494,829	6,205,171
Equatorial Guinea	1,693,442		1,693,442	912,723	780,719
Ethiopia	7,409,844	45,607,663	53,017,507	20,311,167	32,706,340
Gambia	198,012	3,697,180	3,895,192	683,856	3,211,336
Ghana	9,553,089	908,000	10,461,089	2,820,390	7,640,699
Guinea	7,014,347	1,990,000	9,004,347	2,221,961	6,782,386
Guinea-Bissau	473,638	2,000,000	2,473,638	928,383	1,545,255
Kenya	3,858,933	5,051,000	8,909,933	4,050,504	4,859,429
Lesotho	(8,309)	4,994,761	4,986,452	978,174	4,008,278
Liberia	579,371	2,420,629	3,000,000	1,144,601	1,855,399
Madagascar	7,452,702	420,000	7,872,702	2,934,340	4,938,362
Malawi	(342,186)	16,842,186	16,500,000	3,184,002	13,315,998
Mali	2,118,706	7,118,000	9,236,706	4,403,785	4,832,921
Mauritania	812,005	2,620,000	3,432,005	1,335,313	2,096,692
Mauritius	774,235	1,550,000	2,324,235	598,868	1,725,367
Mozambique	17,561,864	2,000,000	19,561,864	7,919,882	11,641,982
Namibia	501,595	4,463,680	4,965,275	1,015,889	3,949,386
Niger	4,051,380	1,850,000	5,901,380	2,313,215	3,588,165
Nigeria	56,485,279	8,175,000	64,660,279	13,923,409	50,736,870
Rwanda	774,582	2,671,001	3,445,583	3,044,195	401,388
Sao Tome and Principe	2,226,399	100,000	2,326,399	617,109	1,709,290
Senegal	(55,105)	8,855,105	8,800,000	1,748,443	7,051,557
Sierra Leone	6,072,705	1,065,001	7,137,706	2,405,387	4,732,319
Somalia	2,579,792	12,880,747	15,460,539	5,095,533	10,365,006
South Africa		5,000,000	5,000,000	1,061,374	3,938,626
Swaziland	2,176,120	200,000	2,376,120	766,064	1,610,056
Togo	3,870,564	1,201,000	5,071,564	2,131,550	2,940,014

STATEMENT VIII - 1 (continued)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
Uganda	14,046,037	400,000	14,446,037	4,370,035	10,076,002
United Republic of Tanzania	3,736,476	37,239,638	40,976,114	9,189,026	31,787,088
Zaire	6,638,879	500,000	7,138,879	4,380,022	2,758,857
Zambia	5,978,306	1,683,000	7,661,306	1,739,936	5,921,370
Zimbabwe	5,848,679	456,700	6,305,379	1,159,196	5,146,183
Regional	16,937,269	(2,231,607)	14,705,662	4,544,321	10,161,341
Area total	219,208,650	207,300,731	426,509,381	133,603,583	292,905,798
THE AMERICAS AND THE CARIBBEAN					
Argentina	3,002,138		3,002,138	1,018,067	1,984,071
Bolivia	1,184,508	648,600	1,833,108	1,417,092	416,016
Brazil	4,180,707	1,200,000	5,380,707	1,947,695	3,433,012
Belize		3,750,000	3,750,000	738,398	3,011,602
Chile	3,002,921		3,002,921	1,019,108	1,983,813
Colombia	1,024,299	6,050,000	7,074,299	1,195,042	5,879,257
Costa Rica	(284)	3,750,284	3,750,000	720,031	3,029,969
Cuba	13,736	4,986,264	5,000,000	712,067	4,287,933
Dominican Republic	32,338	4,939,461	4,971,799	1,069,801	3,901,998
Ecuador	456,232	1,563,000	2,019,232	885,720	1,133,512
El Salvador	375,951	4,624,049	5,000,000	489,997	4,510,003
Guatemala	457,619	4,542,370	4,999,989	1,034,300	3,965,689
Guyana	696,056	1,568,000	2,264,056	652,187	1,611,869
Haiti	5,537,644	4	6,291,644	2,184,693	4,106,951
Honduras	2,771,153	200,000	2,971,153	777,946	2,193,207
Jamaica	751,794	1,543,000	2,294,794	583,866	1,710,928
Mexico	5,098,206		5,098,206	2,152,992	2,945,214
Nicaragua	(138,660)	4,999,999	4,861,339	939,223	3,922,116
Panama		3,750,000	3,750,000	777,961	2,972,039
Paraguay	242,510	1,896,001	2,138,511	935,666	1,202,845
Peru	89,047	7,352,949	7,441,996	1,634,965	5,807,031
Uruguay		3,750,000	3,750,000	230,615	3,519,385
Venezuela	3,022,846		3,022,846	859,686	2,163,160
Regional	13,755,557	5,201,476	18,957,033	4,836,622	14,120,411
Area total	45,556,318	67,069,453	112,625,771	28,813,740	83,812,031
EAST ASIA AND THE PACIFIC					
Cambodia	2,944,789	6,000,000	8,944,789	3,594,855	5,349,934
China	33,783,468	400,000	34,183,468	19,107,738	15,075,730
Democratic People's Republic of Korea	413,335	1,086,665	1,500,000	636,395	863,605
Indonesia	44,531,005		44,531,005	11,460,837	33,070,168

STATEMENT VIII - 1 (continued)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
Lao People's Democratic Republic	1,698,772	6,027,610	7,726,382	2,015,353	5,711,029
Malaysia	257,484	1,242,516	1,500,000	626,196	873,804
Mongolia	2,089,261		2,089,261	531,219	1,558,042
Myanmar	20,118,261	1,999,999	22,118,260	5,526,538	16,591,722
Pacific Island countries	256,398	6,894,170	7,150,568	1,459,319	5,691,249
Papua New Guinea	734,869	5,260,000	5,994,869	985,874	5,008,995
Philippines	8,562,519	443,000	9,005,519	4,982,034	4,023,485
Republic of Korea	624,056	400,000	1,024,056	262,443	761,613
Thailand	4,568,667		4,568,667	2,423,513	2,145,154
Viet Nam	33,249,794	2,450,000	35,699,794	8,488,061	27,211,733
Area total	153,832,678	32,203,960	186,036,638	62,100,375	123,936,263
SOUTH ASIA					
Afghanistan	2,026,748	17,173,252	19,200,000	4,483,409	14,716,591
Bangladesh	28,953,074	2,500,000	31,453,074	20,891,173	10,561,901
Bhutan	105,440	4,943,305	5,048,745	994,250	4,054,495
India	156,059,641		156,059,641	36,172,912	119,886,729
Maldives	599,827	916,000	1,515,827	627,701	888,126
Nepal	3,528,279	22,214,599	25,742,878	4,852,754	20,890,124
Pakistan	3,692,808	69,045,443	72,738,251	14,125,689	58,612,562
Sri Lanka	1,365,455	5,827,067	7,192,522	1,650,589	5,541,933
Area total	196,331,273	122,619,665	318,950,938	83,798,477	235,152,461
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,321,852	750,000	4,071,852	883,514	3,188,338
Djibouti	464,619	954,000	1,418,619	577,561	841,058
Egypt	11,818,297	340,000	12,158,297	6,359,649	5,798,648
Iran (Islamic Republic of)	1,683,956		1,683,956	934,006	749,950
Iraq	1,464,002	8,680,000	10,144,002	5,214,886	4,929,116
Jordan	1,327,034		1,327,034	1,031,761	295,273
Lebanon	(45,572)	5,045,572	5,000,000	1,014,622	3,985,378
Morocco	104,877	13,119,971	13,224,848	3,114,619	10,110,229
Oman	3,285,756		3,285,756	725,610	2,560,146
Palestinian children and mothers	1,174,643	3,217,647	4,392,290	1,217,477	3,174,813
Sudan	21,026,934	5,000,000	26,026,934	6,369,977	19,656,957
Syrian Arab Republic	1,941,417		1,941,417	990,635	950,782
Tunisia	3,820,013	115,000	3,935,013	1,051,462	2,883,551
Turkey	9,001,923		9,001,923	2,031,857	6,970,066
Yemen	6,019,327	880,000	6,899,327	2,751,697	4,147,630
Area total	66,409,078	38,102,190	104,511,268	34,269,333	70,241,935

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STATEMENT VIII - 1 (concluded)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
EUROPE					
Yugoslavia (former)		5,100,000	5,100,000		5,100,000
Area total		5,100,000	5,100,000		5,100,000
GLOBAL ASSISTANCE					
Food and nutrition surveillance	761,901		761,901	362,769	399,132
Project preparation and training	30,842,863	25,000	30,867,863	11,242,303	19,625,560
Emergency programme fund	3,653,776	13,132,413	16,786,189	6,241,210	10,544,979
Regional support for programme preparation, promotion and evaluation	18,475,000		18,475,000	7,514,079	10,960,921
Global communication	739,902	400,000	1,139,902	177,059	962,843
Child survival and development	59,516,982	17,148,523	76,665,505	21,756,879	54,908,626
Total global assistance	113,990,424	30,705,936	144,696,360	47,294,299	97,402,061
TOTAL PROGRAMME ASSISTANCE	795,328,421	503,101,935	1,298,430,356	389,879,807	908,550,549
Programme support services	203,687,194		203,687,194	98,340,348	105,346,846
Administrative services	187,267,113		187,267,113	85,883,405	101,383,708
Recovery from packing and assembly activities				(6,151,741)	6,151,741
TOTAL BUDGET	390,954,307		390,954,307	178,072,012	212,882,295
TOTAL ASSISTANCE	1,186,282,728	503,101,935	1,689,384,663	567,951,819	1,121,432,844

STATEMENT VIII - 2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR SUPPLEMENTARY FUNDS FOR THE YEAR ENDED 31 DECEMBER 1992

(UNITED STATES DOLLARS)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
AFRICA					
Angola	6,448,078	12,722,289	19,170,367	8,868,507	10,301,860
Benin	97,984	489,108	587,092	422,107	164,985
Botswana	136,865	149,307	286,172	94,756	191,416
Burkina Faso	477,424	1,543	478,967	405,910	73,057
Burundi	830,908	771,878	1,602,786	836,177	766,609
Cameroon	239,997		239,997	159,122	80,875
Cape Verde	1,946,250	(21,775)	1,924,475	430,122	1,494,353
Central African Republic	907,636	9,095	916,731	543,130	373,601
Chad	1,109,294	1,626,843	2,736,137	949,518	1,786,619
Comoros	195,948		195,948	94,354	101,594
Congo	533,078	2,378	535,456	175,022	360,434
Côte d'Ivoire	372,668	100,000	472,668	423,887	48,781
Equatorial Guinea		442,661	442,661	346,119	96,542
Ethiopia	8,121,940	9,335,645	17,457,585	10,044,600	7,412,985
Gambia	17,290	31,138	48,428	7,699	40,729
Ghana	2,374,102	1,374,173	3,748,275	1,259,333	2,488,942
Guinea	1,059,727	652,020	1,711,747	916,210	795,537
Guinea-Bissau	1,276,876	950,147	2,227,023	498,168	1,728,855
Kenya	3,632,082	12,592,818	16,224,900	5,298,634	10,926,266
Lesotho	183,538	1,397,515	1,581,053	365,695	1,215,358
Liberia	8,785,543	7,781,353	16,566,896	9,763,333	6,803,563
Madagascar	2,382,205	4,866,169	7,248,374	2,518,614	4,729,760
Malawi	2,345,758	3,848,189	6,193,947	3,237,769	2,956,178
Mali	3,931,957	1,715,457	5,647,414	2,146,084	3,501,330
Mauritania	154,668		154,668	74,729	79,939
Mauritius	4,352		4,352	716	3,636
Mozambique	19,682,755	26,467,380	46,150,135	18,077,634	28,072,501
Namibia	2,586,865	4,158,787	6,745,652	2,760,267	3,985,385
Niger	1,533,291	1,244,778	2,778,069	645,576	2,132,493
Nigeria	3,026,733	4,065,189	7,091,922	1,795,474	5,296,448
Rwanda	2,004,337	22,410	2,026,747	1,455,445	571,302
Sao Tome and Principe	160,374	87,719	248,093	205,058	43,035
Senegal	3,281,890	1,355,324	4,637,214	2,780,844	1,856,370
Sierra Leone	753,827	500,439	1,254,266	738,178	516,088
Somalia	4,905,227	37,381,082	42,286,309	23,282,426	19,003,883
Swaziland	166,058	171,671	337,729	169,136	168,593
Togo	497,062		497,062	89,756	407,306

STATEMENT VIII - 2 (continued)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
Uganda	29,923,132	3,638,783	33,561,915	12,117,403	21,444,512
United Republic of Tanzania	14,245,154	2,970,803	17,215,957	9,010,040	8,205,917
Zaire	2,955,718	3,500,000	6,455,718	4,740,320	1,715,398
Zambia	1,816,762	3,283,078	5,099,840	2,121,208	2,978,632
Zimbabwe	602,519	6,957,682	7,560,201	2,360,438	5,199,763
Regional	1,174,530	2,419,835	3,594,365	1,208,643	2,385,722
Area total	136,882,402	159,062,911	295,945,313	133,438,161	162,507,152
THE AMERICAS AND THE CARIBBEAN					
Argentina	359,771	487,048	846,819	290,954	555,865
Bolivia	4,211,935	2,092,326	6,304,261	3,775,284	2,528,977
Brazil	4,909,248	6,053,156	10,962,404	4,328,115	6,634,289
Belize	123,459	70,480	193,939	130,053	63,886
Chile	44,332	200,000	244,332	77,423	166,909
Colombia	1,324,721	(3,209)	1,321,512	864,631	456,881
Costa Rica	12,518		12,518	654	11,864
Dominica	7,590		7,590		7,590
Dominican Republic	84,287		84,287	45,407	38,880
Ecuador	1,174,434	350,896	1,525,330	655,432	869,898
El Salvador	167,756	569,914	737,670	571,394	166,276
Guatemala	341,640	1,550,660	1,892,300	342,981	1,549,319
Guyana	124,211		124,211	4,118	120,093
Haiti	1,632,625	1,183,553	2,816,178	665,449	2,150,729
Honduras	198,795		198,795	99,988	98,807
Jamaica	550,496	4,014,969	4,565,465	435,704	4,129,761
Mexico	969,193	1,668,338	2,637,531	1,422,067	1,215,464
Nicaragua	1,625,912	2,428,654	4,054,566	426,806	3,627,760
Paraguay	378,539		378,539	299,618	78,921
Peru	1,148,815	352,947	1,501,762	1,158,048	343,714
Saint Lucia	10,244		10,244		10,244
Uruguay	61,046		61,046	31,151	29,895
Regional	27,604,580	14,407,153	42,011,733	14,703,253	27,308,480
Area total	47,066,147	35,426,885	82,493,032	30,328,530	52,164,502
EAST ASIA AND THE PACIFIC					
Cambodia	8,487,879	12,439,777	20,927,656	8,342,555	12,585,101
China	857,618	334,496	1,192,114	589,705	602,409
Indonesia	8,496,083	(1,231,569)	7,264,514	3,301,897	3,962,617
Lao People's Democratic Republic	1,281,972	837,172	2,119,144	667,819	1,451,325
Myanmar	1,322,021	(23,453)	1,298,568	1,073,065	225,503
Pacific Island countries	252,251	298,121	550,372	105,468	444,904
Papua New Guinea	30,275		30,275	945	29,330

STATEMENT VIII - 2 (continued)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
Philippines	7,984,346	1,768,051	9,752,397	5,652,248	4,100,149
Republic of Korea	45,010		45,010	18,258	26,752
Thailand	2,322,543	2,619,919	4,942,462	2,124,873	2,817,589
Viet Nam	2,937,169	8,095,793	11,032,962	2,718,337	8,314,625
Area total	34,017,167	25,138,307	59,155,474	24,595,170	34,560,304
SOUTH ASIA					
Afghanistan	2,618,097	3,222,489	5,840,586	1,732,408	4,108,178
Bangladesh	29,017,987	27,951,595	56,969,582	19,988,715	36,980,867
Bhutan	2,274,037	635,664	2,909,701	1,064,292	1,845,409
India	58,825,873	59,186,556	118,012,429	27,178,812	90,833,617
Maldives	941,013	47,127	988,140	414,922	573,218
Nepal	5,464,286	1,871,693	7,335,979	2,821,370	4,514,609
Pakistan	14,471,107	(8,613,517)	5,857,590	2,145,016	3,712,574
Sri Lanka	6,212,432	190,208	6,402,640	2,734,138	3,668,502
Area total	119,824,832	84,491,815	204,316,647	58,079,673	146,236,974
MIDDLE EAST AND NORTH AFRICA					
Algeria	11,048		11,048		11,048
Djibouti	805,502	259,727	1,065,229	785,036	280,193
Egypt	955,225	(13,836)	941,389	644,292	297,097
Iran (Islamic Republic of)	1,640,550		1,640,550	1,007,311	633,239
Iraq	12,556,424	32,722,893	45,279,317	20,594,908	24,684,409
Jordan	1,782,311		1,782,311	1,116,218	666,093
Kuwait	79,337	46,000	125,337		125,337
Lebanon	1,333,629	1,046,268	2,379,897	1,514,088	865,809
Morocco	402,723		402,723	340,158	62,565
Oman	135,577		135,577	33,667	101,910
Palestinian children and mothers	12,966	722,915	735,881	30,290	705,591
Sudan	23,647,428	14,533,349	38,180,777	20,260,828	17,919,949
Syrian Arab Republic	15,307		15,307	10,553	4,754
Tunisia	177,930		177,930	161,257	16,673
Turkey	3,489,511	536,006	4,025,517	3,005,422	1,020,095
Yemen	1,104,714	994,972	2,099,686	145,311	1,954,375
Regional	49,538		49,538	3,129	46,409
Area total	48,199,720	50,848,294	99,048,014	49,652,468	49,395,546

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STATEMENT VIII - 2 (concluded)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
EUROPE					
Albania	627,000	8,980	635,980	388,771	247,209
Bulgaria	47,952		47,952	47,404	548
Belarus		100,000	100,000		100,000
Romania	1,495,665	668,331	2,163,996	1,144,050	1,019,946
Russian Federation	43,473	136,577	180,050	2,085	177,965
Ukraine		244,651	244,651		244,651
Yugoslavia (former)	1,337,986	22,979,122	24,317,108	13,494,704	10,822,404
Area total	3,552,076	24,137,661	27,689,737	15,077,014	12,612,723
GLOBAL ASSISTANCE					
Food and nutrition surveillance	2,325,329	(971)	2,324,358	444,280	1,880,078
Regional women's projects	69,302		69,302	48,590	20,712
Project preparation and training	95,040	91,632	186,672	186,170	502
Training of communicators for child survival and development	626,632		626,632	311,917	314,715
Parliamentarians and media	92,653		92,653		92,653
Cooperation with Rotary International for polio eradication	13,095,034	14,455,462	27,550,496	16,017,740	11,532,756
Impact of AIDS on women and children	1,747,893	464,400	2,212,293	923,043	1,289,250
Vaccine Independence Initiative		1,000,000	1,000,000		1,000,000
Global communication	1,004,066	381,862	1,385,928	613,677	772,251
International Child Development Centre	7,096,363	(944,678)	6,151,685	3,577,911	2,573,774
Children in especially difficult circumstances	562,247		562,247	562,247	
Environment	98,437		98,437	98,437	
Mortality Reduction Reserve	11,776,039	2,083,535	13,859,574	7,896,168	5,963,406
WHO/UNICEF joint nutrition	4,124,938		4,124,938	2,116,782	2,008,156
Essential drugs for primary health care in Africa	4,593,873	(2,577,055)	2,016,818	410,277	1,606,541
Total global assistance	47,307,846	14,954,187	62,262,033	33,207,239	29,054,794
TOTAL PROGRAMME ASSISTANCE	436,850,190	394,060,060	830,910,250	344,378,255	486,531,995

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STATEMENT VIII - 3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR FUNDS FROM THE UNITED NATIONS SYSTEM FOR THE YEAR ENDED 31 DECEMBER 1992

(UNITED STATES DOLLARS)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
AFRICA					
Angola					
Benin	46,196	1,530,612	1,576,808	406,194	1,170,614
Burkina Faso	12,709		12,709		12,709
Central African Republic	2,386		2,386		2,386
Kenya	15,107		15,107	10,909	4,198
Mauritania		5,403,579	5,403,579	1,962,544	3,441,035
Sierra Leone	(23,322)		(23,322)	(23,322)	
Somalia	628,652	9,222	637,874	173,261	464,613
Uganda	3,572	7,029,126	7,032,698	2,396	7,030,302
Regional	10,961		10,961		10,961
	21,299		21,299		21,299
Area total	717,560	13,972,539	14,690,099	2,531,982	12,158,117
THE AMERICAS AND THE CARIBBEAN					
Mexico					
Regional	10,759		10,759	5,443	5,316
	22,336	92,600	114,936	22,885	92,051
Area total	33,095	92,600	125,695	28,328	97,367
EAST ASIA AND THE PACIFIC					
China	6,280,186		6,280,186	2,151,604	4,128,582
Pacific Island countries		501,900	501,900	46,366	455,534
Area total	6,280,186	501,900	6,782,086	2,197,970	4,584,116
SOUTH ASIA					
Afghanistan					
Bangladesh	1,418,960	2,033,114	3,452,074	127,476	3,324,598
Nepal	128,556		128,556	66,681	61,875
Pakistan	1,260,430		1,260,430	554,807	705,623
	293,532		293,532	66,938	226,594
Area total	3,101,478	2,033,114	5,134,592	815,902	4,318,690

STATEMENT VIII - 3 (concluded)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1992
MIDDLE EAST AND NORTH AFRICA					
Iran (Islamic Republic of)	443,035	(159,845)	283,190	132,890	150,300
Iraq	1,287,865	3,286,155	4,574,020	2,203,994	2,370,026
Jordan	463,695		463,695	(1,759)	465,454
Lebanon	6,957		6,957	3,906	3,051
Sudan	1,099,715	516,300	1,616,015	1,616,015	
Syrian Arab Republic	8,964		8,964	5,150	3,814
Yemen	70,258		70,258	11,218	59,040
Area total	3,380,489	3,642,610	7,023,099	3,971,414	3,051,685
GLOBAL ASSISTANCE					
Mortality Reduction Reserve	4,451		4,451	4,448	3
Total global assistance	4,451		4,451	4,448	3
TOTAL PROGRAMME ASSISTANCE	13,517,259	20,242,763	33,760,022	9,550,044	24,209,978

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STATEMENT IX

STATEMENT OF APPROVED BUDGET ESTIMATES FOR THE 1992-1993 BIENNIUM AS AT 31 DECEMBER 1992

(United States dollars)

	Approved budget estimates	Obligations incurred a/		Unencumbered amounts
		Programme support services	Administrative services	
Budget expenditures				
Category 1 - Staff costs				
International staff costs	121,631,854	29,524,097	27,144,036	64,963,721
Local staff costs	110,497,917	26,282,656	24,163,900	60,051,361
Category 2 - General operating costs				
General operating costs (headquarters)	73,533,897	17,578,622	16,161,535	39,793,740
General operating costs (field)	67,488,334	17,817,638	16,381,284	33,289,412
Capital expenditures (headquarters)	3,013,000	990,092	910,276	1,112,632
Capital expenditures (field)	2,831,780	1,220,787	1,122,374	488,619
Category 3 - Packing and assembly costs	11,957,525	4,926,456		7,031,069
Total all categories	390,954,307	98,340,348	85,883,405	206,730,554
Less:				
Recovery/income from packing/assembly activities	16,000,000	10,557,207		5,442,793
All other income	7,150,000	7,715,558	3,375,286	(3,940,844)
Contributions from assisted Governments towards local budget costs	1,850,000	480,936	442,166	926,898
Subtotal	25,000,000	18,753,701	3,817,452	2,428,847
Total	365,954,307	79,586,647	82,065,953	204,301,707

a/ Obligations were incurred as follows:

	1992
Programme support services	98,340,348
Administrative services (statement I)	85,883,405
Total	184,223,753
Programme support services	98,340,348
Less: Recovery from packing and assembly activities	6,151,741
Net programme support services (statement I)	92,188,607

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STATEMENT X

CAPITAL ASSETS FUND - STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES AS AT 31 DECEMBER 1992

(United States dollars)

	1992	1991
ASSETS		
Cash holdings	18,844,459	19,627,970
Office buildings		
Dar es Salaam, United Republic of Tanzania	573,418	542,774
Harare, Zimbabwe	394,847	394,847
New Delhi, India	1,812,848	1,812,848
Niamey, Niger	247,397	247,397
Port-au-Prince, Haiti	186,037	186,037
Sana'a, Yemen	268,277	268,277
Santiago, Chile	32,143	32,143
Accra, Ghana	738,861	351,537
Santa Fe de Bogota, Colombia	1,658,466	1,658,466
Bamako, Mali	171,395	44,338
Subtotal	6,083,689	5,538,664
UNICEF housing		
Lagos, Nigeria	65,206	65,206
Harare, Zimbabwe	212,106	212,106
Kampala, Uganda	250,000	250,000
Jakarta, Indonesia	226,407	
Brasilia, Brazil	146,477	146,477
Juba, Sudan	21,618	21,618
Windhoek, Namibia	374,099	374,099
Bujumbura, Burundi	240,000	240,000
Maputo, Mozambique	12,078	
Subtotal	1,547,991	1,309,506
TOTAL ASSETS	26,476,139	26,476,139
FUND BALANCE		
Balance brought forward	26,476,139	4,291,798
Prior period adjustment		126,702
Current period income		57,639
Fund increase authorized by the Executive Board		22,000,000
TOTAL FUND BALANCE	26,476,139	26,476,139

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Notes to the financial statements

Income and expenditures

1. Total income from contributions for the year ended 31 December 1992 was $842,366,933, an increase of $119,051,498 compared with the year 1991.

2. Contributions for the year ended 31 December 1992 consisted of $447,907,559 for general resources and $394,459,374 for supplementary funds.

3. Net income from the Greeting Card and related operations (GCO) for the year ended 31 December 1992 was $95,196,574.

4. The amount of $10,009,367 shown in statement I includes the write-off and adjustment of pledges for the year ended 31 December 1992 totalling $9,889,074. Adjustments for write-off of other assets and losses amounted to $120,293. The write-off and adjustment of pledges consist of:

		General resources	Supplementary funds	Total
		(In United States dollars)		
(a)	Balance of supplementary funds cancelled by donors		529 686	529 686
(b)	Balance of supplementary funds cancelled on completion of project		45 275	45 275
(c)	Unpaid pledges	59 839	9 254 274	9 314 113
	Total write-off and adjustments	59 839	9 829 235	9 889 074

5. Income from miscellaneous sources for the year ended 31 December 1992 was $48,160,285 (schedule 2). It consisted mainly of $24,465,501 in interest on funds held in interest-bearing deposits and in current accounts with banks and $4,405,466 in income from packing and assembly activities. These also include the excess of the 6 per cent freight recovery over actual inward freight for procurement services, sales and the operations of UNICEF Supply Division at Copenhagen.

6. The actual expenditures for the packing and assembly activities are reported as programme support services costs in statement IX. The 10 per cent surcharge on UNICEF programmes to cover programme support services costs for packing and assembly, which amounted to $6,151,741 in 1992, is offset against total programme support costs as reported on statement I and noted on statement IX.

7. Supplies shipped by the Supply Division warehouse at Copenhagen in 1992 were valued at $91,923,418 which includes an operational surcharge of 10 per cent to recover packing and warehousing costs (E/ICEF/1985/AB/L.1, para. 285) and a freight charge of 6 per cent. The surcharge is recorded separately in the accounts of UNICEF and reported as a reduction against programme support services costs. Of the total supplies shipped during the year, 65 per cent went as input to UNICEF country programmes and 35 per cent were delivered on a reimbursable basis on behalf of Governments, other agencies in the United Nations system and NGOs.

Assets, liabilities and fund balances

8. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of $47,611,561 in the accounting value of these assets and liabilities during the year ended 31 December 1992. Of this amount, $26,510,627 were reported on the financial report for the biennium 1990-1991 as an expected devaluation in March 1992. Of this amount, $18,089,199 were for the cash balance in Russian roubles and $8,421,428 were for balances in the receivable account.

9. As of 31 December 1992, cash totalled $488,667,764 (statement II). Included in this amount are $50,659,746 held on behalf of donors, mainly for the procurement of goods and services on a reimbursable basis. Cash details are given in schedule 3.

10. Contributions receivable for current and prior years totalled $259,313,174 as of 31 December 1992. Included in contributions receivable are $244,281,865 for supplementary funds, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors. Details and aging are given in schedules 4 and 5, respectively.

11. Contributions pledged and received in advance totalled $193,710,087 as at 31 December 1992. These contributions will be recorded as income in following years in accordance with the conditions specified in the relevant pledge. Details are given in schedule 8.

12. The aggregate of accounts receivable, advances and deposits as at 31 December 1992 totalled $150,912,088, including the accounts of GCO, which total $108,379,381 (see "Summary of significant accounting policies", paras. 10-13). Details are given in schedule 6.

13. The aggregate value of inventory as at 31 December 1992 totalled $49,075,268, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and GCO stock. Details are given in schedule 7.

14. Capital assets reflected in the financial statements of 31 December 1992 consist of office buildings and staff housing presented at their acquisition cost, as well as GCO machinery and equipment that is depreciated over the estimated useful life of these assets (see "Summary of significant accounting policies", paras. 20-22 for UNICEF capital asset policies). Computer equipment acquired in 1992 has been charged against the administrative budget, a procedure consistently applied since 1986, and are not reflected in the statements. Details of UNICEF capital assets are given in statement X.

15. The value of non-expendable property as at 31 December 1992 totalled $33,226,314. This represents the non-expendable property of all, except eight, UNICEF offices.

16. As at 31 December 1992, the organization's call accounts and time deposits were valued at $475,672,151. The application of the United Nations rates of exchange as of 1 January 1993 will result in a foreign exchange loss of $1,582,862 and reduce the value of the call accounts and time deposits to $474,089,289.

Schedules to the financial statements

SCHEDULE 1

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

Donor	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
GOVERNMENTS							
Afghanistan	35,000		35,000			0	35,000
Albania	103		103			0	103
Algeria	60,000		60,000			0	60,000
Argentina			0		387,048	387,048	387,048
Australia	3,391,899	5,874	3,397,774	4,214,375	2,555,986	6,770,361	10,168,135
Austria	1,898,759	87,242	1,986,001	2,667,926	1,022,169	3,690,095	5,676,096
Bahamas	500		500			0	500
Bangladesh	9,508		9,508			0	9,508
Barbados	2,000	103	2,103			0	2,103
Belarus	4,739		4,739			0	4,739
Belgium	1,969,697	1,486,948	3,456,645	454,545	696,906	1,151,451	4,608,097
Belize	17,500		17,500			0	17,500
Benin	2,000		2,000			0	2,000
Bhutan	6,300		6,300			0	6,300
Bolivia	3,000	341	3,341			0	3,341
Botswana	9,390		9,390			0	9,390
Brazil	100,000		100,000		1,261,900	1,261,900	1,361,900
Brunei Darussalam			0	100,000		100,000	100,000
Bulgaria	3,361		3,361			0	3,361
Burundi	4,639		4,639			0	4,639
Canada	13,813,004		13,813,004	22,875,327	8,863,955	31,739,282	45,552,286
Central African Republic	9,615		9,615			0	9,615
Chile	76,122	619	76,740			0	76,740
China	725,000		725,000			0	725,000
Colombia	451,795		451,795			0	451,795
Côte d'Ivoire	55,556		55,556			0	55,556
Croatia		64	64			0	64
Cuba	45,093		45,093			0	45,093
Cyprus	1,000		1,000		10,000	10,000	11,000
Czechoslovakia	97,473		97,473			0	97,473
Democratic People's Republic of Korea	37,209		37,209			0	37,209
Denmark	23,316,786	145,811	23,462,597	17,285,048	19,301	17,304,349	40,766,945
Djibouti	1,000		1,000			0	1,000
Dominican Republic	90,000		90,000			0	90,000
Ecuador	25,252		25,252		100,000	100,000	125,252
Egypt	20,406		20,406		2,692	2,692	23,098
El Salvador	24,650		24,650			0	24,650
Ethiopia	49,275	35	49,311			0	49,311

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SCHEDULE 1 (continued)

Donor	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter governmental agencies	Non-governmental sources	Subtotal	Total
Fiji	4,651		4,651			0	4,651
Finland	29,682,346		29,682,346	1,897,480	2,421,221	4,318,702	34,001,047
France	11,330,778	34	11,330,813		942,075	942,075	12,272,887
Germany	11,445,783	7,061,579	18,507,362	1,048,865	12,071,044	13,119,909	31,627,271
Greece	200,000		200,000			0	200,000
Guatemala	30,000		30,000			0	30,000
Haiti		43	43			0	43
Holy See	2,000		2,000			0	2,000
Honduras	38,969		38,969			0	38,969
Hong Kong			0			0	0
Hungary	47,146		47,146			0	47,146
Iceland	142,758		142,758			0	142,758
India	1,064,286	19	1,064,305			0	1,064,305
Indonesia	567,525	7,211	574,736	10,000	2,605	12,605	587,341
Iran (Islamic Republic of)	50,000		50,000			0	50,000
Iraq	290,323		290,323	1,555,161		1,555,161	1,845,484
Ireland	400,001	382,022	782,023	428,851		428,851	1,210,874
Israel	12,250		12,250			0	12,250
Italy	47,008,547	(6,505)	47,002,042	15,850,731	9,391,525	25,242,257	72,244,299
Jamaica	773	4	776			0	776
Japan	24,430,000	7,738,832	32,168,832	7,300,000	7,379,212	14,679,212	46,848,044
Jordan	14,815		14,815			0	14,815
Kenya	10,868	1,001	11,869		70,894	70,894	82,763
Kuwait		648	648	46,000		46,000	46,648
Lao People's Democratic Republic	5,000		5,000			0	5,000
Lesotho	2,406		2,406			0	2,406
Libyan Arab Jamahiriya			0	150,000		150,000	150,000
Liechtenstein	6,944		6,944			0	6,944
Luxembourg	75,758	99,652	175,410	856,896	217,697	1,074,593	1,250,003
Malaysia	84,000	4,692	88,692			0	88,692
Maldives	4,317		4,317			0	4,317
Mali			0	20,667		20,667	20,667
Malta	15,322		15,322			0	15,322
Mauritania	6,403		6,403			0	6,403
Mauritius	7,547	47	7,594		25,198	25,198	32,791
Mexico	283,871	761	284,632		6,161	6,161	290,793
Monaco	13,214		13,214			0	13,214
Morocco	70,000		70,000			0	70,000
Myanmar	245,621		245,621			0	245,621
Nepal		124	124			0	124
Netherlands	19,926,617	785,669	20,712,286	26,592,364	17,376,552	43,968,916	64,681,201
New Zealand	464,481	28,425	492,906	161,731	129,502	291,233	784,139
Nicaragua	540		540			0	540
Nigeria			0	2,744,871	754	2,745,626	2,745,626
Norway	38,962,535	8,337	38,970,873	11,548,828	191,128	11,739,956	50,710,829

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SCHEDULE 1 (continued)

Donor	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Oman	50,000	2,464	52,464			0	52,464
Pakistan	119,657	978	120,635			0	120,635
Panama	25,000		25,000			0	25,000
Papua New Guinea		23	23			0	23
Paraguay	2,000		2,000			0	2,000
Philippines	215,882	7,874	223,756		36,680	36,680	260,436
Poland	35,338		35,338			0	35,338
Portugal	40,000	2	40,002		437,552	437,552	477,554
Qatar	100,000		100,000			0	100,000
Republic of Korea	600,000	201,123	801,123		73,050	73,050	874,173
Romania	5,051		5,051			0	5,051
Saint Lucia	2,586		2,586			0	2,586
Saint Vincent and the Grenadines	750		750			0	750
San Marino	7,202		7,202		19,084	19,084	26,286
Saudi Arabia	1,000,000	4,388	1,004,388			0	1,004,388
Seychelles			0		1,515	1,515	1,515
Sierra Leone	50,000		50,000			0	50,000
Singapore	10,000		10,000		300,000	300,000	310,000
Spain	2,636,929		2,636,929		10,731,864	10,731,864	13,368,792
Sri Lanka	16,349	4,654	21,003			0	21,003
Suriname	3,000		3,000			0	3,000
Swaziland	2,422		2,422			0	2,422
Sweden	72,437,471		72,437,471	81,865,706		81,865,706	154,303,176
Switzerland	13,521,029	2,963,437	16,484,466	7,534,933	3,515,045	11,049,978	27,534,444
Thailand	275,761	1,071	276,832		3,587	3,587	280,419
Trinidad and Tobago	8,780		8,780			0	8,780
Tunisia	74,079		74,079			0	74,079
Turkey	100,000		100,000		222,826	222,826	322,826
Uganda		456	456			0	456
United Arab Emirates	200,000	820	200,820		28,224	28,224	229,043
United Kingdom of Great Britain and Northern Ireland	17,289,272	161	17,289,433	2,704,604	7,743,269	10,447,873	27,737,306
United Republic of Tanzania	4,423	1,282	5,706			0	5,706
United States of America	83,743,999	814,846	84,558,845	42,818,874	25,210,792	68,029,666	152,588,511
Venezuela	114,667	769	115,436			0	115,436
Viet Nam	9,720		9,720			0	9,720
Yemen	24,508		24,508	16,667		16,667	41,174
Yugoslavia (former)		42	42			0	42
Zambia	10,093		10,093			0	10,093
Zimbabwe	9,449	106	9,555			0	9,555
Subtotal	426,051,444	21,844,128	447,895,572	252,750,449	113,469,014	366,219,463	814,115,035

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SCHEDULE 1 (concluded)

Donor	General resources: Governments and inter-governmental agencies	General resources: Non-governmental sources	General resources: Subtotal	Supplementary funds: Governments and inter-governmental agencies	Supplementary funds: Non-governmental sources	Supplementary funds: Subtotal	Total
INTER GOVERNMENTAL ORGANIZATIONS							
AGFUND				400,000		400,000	400,000
European Community				4,729,535		4,729,535	4,729,535
IDB - WASHINGTON				3,075,000		3,075,000	3,075,000
OPEC FUND				1,000,000		1,000,000	1,000,000
Subtotal				9,204,535		9,204,535	9,204,535
UNITED NATIONS SYSTEM							
UN, DHA/CERF					1,599,126	1,599,126	1,599,126
UN Secretariat			0		2,028,141	2,028,141	2,028,141
United Nations Staff		11,987	11,987		83,269	83,269	95,256
UNCDF, New York			0		100,380	100,380	100,380
UNDP, New York			0		1,530,612	1,530,612	1,530,612
UNDRO, Geneva			0		2,456,310	2,456,310	2,456,310
UNFPA, New York			0		1,817,659	1,817,659	1,817,659
UNHCR, Geneva			0		5,919,879	5,919,879	5,919,879
World Bank			0		3,500,000	3,500,000	3,500,000
Subtotal	0	11,987	11,987	0	19,035,376	19,035,376	19,047,363
GRAND TOTAL	426,051,444	21,856,115	447,907,559	261,954,984	132,504,390	394,459,374	842,366,933

SUMMARY

Governments and inter governmental agencies	688,006,428
National Committees for UNICEF	114,346,778
Non-governmental organizations	20,966,364
United Nations system	19,047,363
GRAND TOTAL	842,366,933

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SCHEDULE 2

OTHER INCOME FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

	1992	1991
INCOME RELATED TO THE BUDGET EXPENDITURES a/		
Income from packing and assembly activities b/	4,405,466	6,844,127
Services to Greeting Card and related operations		(105,000)
Adjustments of accounts payable related to prior period's budget	8,485,119	76,448
Agency commissions and reimbursement for services	403,646	352,636
Income from sale of films, books and other information materials	16,867	12,341
Income from sale of surplus and obsolete administrative property	691,940	426,311
Miscellaneous	1,493,272	907,096
Subtotal	15,496,310	8,513,959
INCOME RELATED TO PROGRAMME OPERATIONS		
Shipping and insurance claims received	2,373	14,734
Income from sale of surplus and programme property	130,423	22,858
Subtotal	132,796	37,591
INCOME RELATED TO FINANCIAL OPERATIONS		
Interest on current bank accounts and short-term investments	24,465,501	20,171,395
Cash discounts	639,370	651,385
Gains (losses) on foreign exchange transactions	6,447,180	4,469,142
Miscellaneous	979,128	1,401,049
Subtotal	32,531,179	26,692,971
Total	48,160,285	35,244,521

a/ Government contributions towards local budget costs totalled $923,102 in 1992. These form part of the government contributions to UNICEF general resources shown on statement I. This is also shown in statement IX.

b/ Income from packing and assembly activities does not include the 10 per cent operational surcharge for UNICEF programme expenditures. On statement IX, however, to present the status of approved estimates, the recovery from these activities is shown inclusive of the 10 per cent surcharge.

SCHEDULE 3

CASH HOLDINGS AS AT 31 DECEMBER 1992

(United States dollar equivalent)

	Time remaining to maturity					
	At sight	2-7 days	8-30 days	31-90 days	Over 90 days	Total
IN CURRENT ACCOUNTS, CASH ON HAND AND IN TRANSIT						
Convertible currencies	5,501,906					5,501,906
Non-convertible currencies	7,493,706					7,493,706
Subtotal	12,995,612					12,995,612
AT CALL ACCOUNTS AND TIME DEPOSITS						
Belgian francs	2,086,124		909,091	757,576		3,752,791
Canadian dollars	623,446	390,175	778,637	2,625,687		4,417,946
Deutsche mark	3,993,480		3,125,000	7,500,000	4,375,000	18,993,480
European currency units	479,601	370,370	14,320,988	7,345,679	493,827	23,010,465
Finnish markkaa	209,135		196,078	686,275	431,373	1,522,861
French francs	2,391,301		2,777,778	6,851,852	1,296,296	13,317,227
Greek drachmas	26,727					26,727
Irish pounds	576,976		163,934	286,885		1,027,795
Italian lire	1,443,893		2,517,986	3,309,353	719,424	7,990,656
Japanese yen	81,697	1,895,161	4,032,258	6,322,581		12,331,697
Netherlands guilders	2,210,550	750,000	555,556	1,500,000		5,016,105
Norwegian kroner	364,290	2,155,574	153,846	1,307,692	615,385	4,596,787
Portugese escudos	1,168					1,168
Pounds sterling	3,731,567	909,091	2,424,242			7,064,900
Spanish pesetas	95,654					95,654
Swedish kronor	4,416,428		746,269	2,116,632	1,343,284	8,622,613
Swiss francs	1,767,388		2,083,333	5,555,556		9,406,277
United States dollars	19,014,809	24,000,000	74,000,000	136,500,000	98,599,018	352,113,826
Other convertible currencies	1,630,576					1,630,576
Non-convertible currencies	732,600					732,600
Subtotal	45,877,410	30,470,371	108,784,996	182,665,767	107,873,606	475,672,151
Total	58,873,022	30,470,371	108,784,996	182,665,767	107,873,606	488,667,764
SUMMARY						
Convertible currencies						480,441,457
Non-convertible currencies						8,226,306
						488,667,764

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SCHEDULE 4

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS
AS AT 31 DECEMBER 1992

(United States dollars)

Donor	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
GOVERNMENTS							
Afghanistan	110,000		110,000			0	110,000
Albania	206		206			0	206
Algeria	(25,000)		(25,000)			0	(25,000)
Australia	137,931		137,931	418,415		418,415	556,346
Austria	11,504		11,504	1,742,000		1,742,000	1,753,504
Bahamas	500		500			0	500
Bangladesh	9,500		9,500			0	9,500
Belarus	4,739		4,739			0	4,739
Belgium	1,969,697		1,969,697			0	1,969,697
Benin	5,000		5,000			0	5,000
Bhutan	765		765			0	765
Bolivia	3,000		3,000			0	3,000
Brazil	100,000		100,000			0	100,000
Brunei Darussalam			0	100,000		100,000	100,000
Bulgaria	3,361		3,361			0	3,361
Canada			0	13,556,144		13,556,144	13,556,144
Central African Republic			0	498,130		498,130	498,130
Chad	7,407		7,407			0	7,407
Chile	70,000		70,000			0	70,000
Comoros	3,000		3,000			0	3,000
Cyprus	1,000		1,000			0	1,000
Denmark			0	5,982,007		5,982,007	5,982,007
Djibouti	4,000		4,000			0	4,000
Dominican Republic	16,667		16,667			0	16,667
Ecuador	24,438		24,438			0	24,438
Egypt	20,406		20,406			0	20,406
Finland			0	6,720		6,720	6,720
France	1,296,296		1,296,296	259,259		259,259	1,555,556
Germany			0	566,624		566,624	566,624
Guatemala	74,659		74,659			0	74,659
Guyana	150		150			0	150
Indonesia	315,000		315,000			0	315,000
Iran (Islamic Republic of)	100,000		100,000			0	100,000
Iraq	290,323		290,323			0	290,323
Italy			0	34,363,730		34,363,730	34,363,730
Italy - EPI			0	6,972,954		6,972,954	6,972,954

SCHEDULE 4 (continued)

Donor	General resources			Supplementary funds			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Jamaica	773		773			0	773
Japan			0	4,500,000		4,500,000	4,500,000
Kenya	35,373		35,373			0	35,373
Kuwait	400,000		400,000			0	400,000
Lao People's Democratic Republic	15,000		15,000			0	15,000
Lebanon	5,000		5,000			0	5,000
Liberia	5,000		5,000			0	5,000
Liechtenstein	10,417		10,417			0	10,417
Madagascar	3,743		3,743			0	3,743
Mali			0	51,550		51,550	51,550
Morocco	144,480		144,480	63,792		63,792	208,273
Myanmar	50,383		50,383			0	50,383
Netherlands			0	8,290,798		8,290,798	8,290,798
Niger	2,000		2,000			0	2,000
Nigeria	152,746		152,746			0	152,746
Norway			0	348,278		348,278	348,278
Oman	(50,000)		(50,000)			0	(50,000)
Panama	37,500		37,500			0	37,500
Paraguay	4,000		4,000			0	4,000
Philippines	199,623		199,623			0	199,623
Portugal	40,000		40,000			0	40,000
Republic of Korea	400,000		400,000			0	400,000
Romania	349		349			0	349
Russian Federation	31,660		31,660			0	31,660
Senegal	12,000		12,000			0	12,000
Sierra Leone	29,711		29,711			0	29,711
Singapore	20,000		20,000			0	20,000
Somalia	4,000		4,000			0	4,000
Spain			0	43,478		43,478	43,478
Sudan	375		375	6,500,000		6,500,000	6,500,375
Sweden			0	42,729,285		42,729,285	42,729,285
Switzerland			0	5,255,048		5,255,048	5,255,048
Thailand	194,733		194,733			0	194,733
Uganda	109,533		109,533			0	109,533
Ukraine	3,123		3,123			0	3,123
United Kingdom of Great Britain and Northern Ireland			0			0	0
United States of America	751,169		751,169	300,000		300,000	300,000
Uruguay	10,000		10,000	35,122,895		35,122,895	35,874,064
Yemen	16,730		16,730			0	10,000
							16,730

SCHEDULE 4 (continued)

Donor	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Yugoslavia (former)	200,552		200,552			0	200,552
Zambia	743		743			0	743
Zimbabwe	8,548		8,548			0	8,548
Subtotal	7,403,814	0	7,403,814	167,671,107	0	167,671,107	175,074,921
INTERGOVERNMENTAL AGENCIES							
AGFUND	7,627,800		7,627,800	3,004,400		3,004,400	10,632,200
European Community			0	26,036,752		26,036,752	26,036,752
IDB - Washington			0	3,075,000		3,075,000	3,075,000
OPEC Fund			0	118,151		118,151	118,151
Subtotal	7,627,800	0	7,627,800	32,234,304	0	32,234,304	39,862,104
NATIONAL COMMITTEES FOR UNICEF							
Canada					4,097,802	4,097,802	4,097,802
Germany					1,100,000	1,100,000	1,100,000
Netherlands					3,538,125	3,538,125	3,538,125
Spain					28,169	28,169	28,169
United States of America					1,125,000	1,125,000	1,125,000
Subtotal					9,889,097	9,889,097	9,889,097
NON-GOVERNMENTAL ORGANIZATIONS							
Brazil			0		(0)	(0)	(0)
Netherlands			0		354,571	354,571	354,571
Switzerland	(306)		(306)		525	525	219
United States of America			0		27,339,630	27,339,630	27,339,630
Subtotal	(306)	0	(306)	0	27,694,726	27,694,726	27,694,420

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SCHEDULE 4 (concluded)

Donor	General resources: Governments and intergovernmental agencies	General resources: Non-governmental sources	General resources: Subtotal	Supplementary funds: Governments and intergovernmental agencies	Supplementary funds: Non-governmental sources	Supplementary funds: Subtotal	Total
UNITED NATIONS SYSTEM							
UN, DHA/CERF					29,126	29,126	29,126
United Nations Secretariat					1,239,817	1,239,817	1,239,817
UNCDF, New York					1,564,739	1,564,739	1,564,739
UNDP, New York					1,349,086	1,349,086	1,349,086
UNDRO, Geneva					0	0	0
UNFPA, New York					2,430,148	2,430,148	2,430,148
UNHCR, Geneva					47,589	47,589	47,589
World Bank					132,127	132,127	132,127
Subtotal	0	0	0	0	6,792,632	6,792,632	6,792,632
GRAND TOTAL	15,031,309	0	15,031,309 0	199,905,410	44,376,454	244,281,865	259,313,174

SUMMARY

Governments and intergovernmental agencies	214,937,025
National Committees for UNICEF	9,889,097
Non-governmental organizations	27,694,420
United Nations system	6,792,632
GRAND TOTAL	259,313,174

SCHEDULE 5

AGING OF CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1992

(United States dollars)

	Prior to 1990	1990	1991	1992	Total
GENERAL RESOURCES					
Governments and intergovernmental agencies	8,619,592	1,012,444	1,030,753	4,368,825	15,031,614
Non-governmental organizations				(306)	(306)
Subtotal	8,619,592	1,012,444	1,030,753	4,368,520	15,031,309
SUPPLEMENTARY FUNDS					
Governments and intergovernmental agencies	36,687,376	25,259,792	31,905,019	106,053,223	199,905,410
National Committees for UNICEF	(16,184)	16,788	352,892	9,535,601	9,889,097
Non-governmental organizations	1,079,486	3,811,096	11,009,410	11,794,733	27,694,726
United Nations system	2,291,394	709,949	2,104,307	1,686,982	6,792,632
Subtotal	40,042,072	29,797,625	45,371,629	129,070,539	244,281,865
SUMMARY					
Governments and intergovernmental agencies	45,306,968	26,272,236	32,935,772	110,422,048	214,937,025
National Committees for UNICEF	(16,184)	16,788	352,892	9,535,601	9,889,097
Non-governmental organizations	1,079,486	3,811,096	11,009,410	11,794,428	27,694,420
United Nations system	2,291,394	709,949	2,104,307	1,686,982	6,792,632
GRAND TOTAL	48,661,664	30,810,069	46,402,381	133,439,059	259,313,174

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SCHEDULE 6

ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS AS AT 31 DECEMBER 1992

(United States dollars)

	1992	1991
ACCOUNTS RECEIVABLE		
From the United Nations and specialized agencies for supplies and advances for fellowships and other jointly-assisted projects	2,532,941	2,645,807
From non-governmental organizations for fund-raising campaigns		
National Committees for UNICEF	108,379,381	101,360,574
From Governments - other	582,590	345,688
For shipping and insurance claims	100,472	97,860
Miscellaneous	4,893,728	3,558,214
From banks - accrued interest	3,574,093	2,243,566
From Governments, United Nations agencies and other organizations for special accounts	10,967,126	31,259,486
TOTAL ACCOUNTS RECEIVABLE	131,030,331	141,511,194
DEPOSITS AND PREPAYMENTS FOR OFFICE SERVICES	14,103,205	14,475,141
DEFERRED CHARGES - CENTRAL EMERGENCY REVOLVING FUND (CERF)	3,807,462	
ADVANCES		
To suppliers for goods and freight	1,971,089	983,100
GRAND TOTAL	150,912,088	156,969,435

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SCHEDULE 7

INVENTORIES AS AT 31 DECEMBER 1992

(United States dollars)

	1992	1991
UNICEF PROGRAMME SUPPLIES		
UNICEF Supply Division warehouse, Copenhagen		
In stock	34,573,593	29,000,273
In transit	1,392,951	1,889,952
	35,966,544	30,890,226
Packing materials	272,150	248,900
Total stocks in the UNICEF Supply Division warehouse, Copenhagen, and in transit	36,238,694	31,139,126
STOCKS IN OTHER LOCATIONS		
With suppliers	2,530	26,297
GREETING CARD AND RELATED OPERATIONS		
Raw materials	3,473,107	4,780,136
Products in process	1,435,769	1,532,307
Finished goods	7,925,168	3,027,357
	12,834,044	9,339,800
TOTAL INVENTORIES	49,075,268	40,505,223

SCHEDULE 8

CONTRIBUTIONS FOR FOLLOWING YEARS PLEDGED/RECEIVED IN ADVANCE AS AT 31 DECEMBER 1992

(United States dollars)

	Pledged		Received in advance		
	General resources	Supplementary funds	General resources	Supplementary funds	Total
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES					
Algeria	25,000				25,000
Australia		1,979,894		180,451	2,160,345
Denmark		11,999,464		2,739,455	14,738,919
Dominican Republic	16,667				16,667
France			414,079		414,079
Guatemala		967,670			967,670
Italy		2,517,986			2,517,986
Mali		37,630			37,630
Netherlands		4,780,444			4,780,444
Norway		7,328,524			7,328,524
Oman	50,000				50,000
Swaziland			2,456		2,456
Sweden		68,746,439			68,746,439
Switzerland		5,921,840		1,029,444	6,951,285
United Republic of Tanzania			3,869		3,869
United States of America			72,000,000		72,000,000
Venezuela			120,807		120,807
Subtotal	91,667	104,279,891	72,541,211	3,949,351	180,862,120
NATIONAL COMMITTEES FOR UNICEF					
Canada		390,625			390,625
Netherlands		3,329,875			3,329,875
Subtotal	0	3,720,500	0	0	3,720,500
NON-GOVERNMENTAL ORGANIZATIONS					
Netherlands		782,497		42,818	825,315
Subtotal	0	782,497	0	42,818	825,315
UNITED NATIONS SYSTEM					
UN, Secretariat		69,450			69,450
UNCDF, New York		401,520			401,520
UNFPA, New York		4,331,182			4,331,182
World Bank		3,500,000			3,500,000
Subtotal	0	8,302,152	0	0	8,302,152
GRAND TOTAL	91,667	117,085,040	72,541,211	3,992,169	193,710,087

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SCHEDULE 9

ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1992

(United States dollars)

	1992	1991
ACCOUNTS PAYABLE		
To the United Nations and specialized agencies		
For staff salaries and related allowances	5,692,162	7,296,481
For the Central Emergency Revolving Fund (CERF)	5,611,111	
Greeting Card and related operations	10,918,553	3,819,230
Freight	20,317	1,193,702
Miscellaneous	11,299,071	4,173,774
UNLIQUIDATED OBLIGATIONS		
Programme budget accounts		
For supplies and equipment	36,741,416	31,416,586
For services	19,208,025	10,663,016
Administrative budget accounts	15,042,112	18,859,864
TOTAL	104,532,767	77,422,654

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SCHEDULE 10

PROCUREMENT SERVICES AND OTHER SERVICES FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned	Balance as at 31 December 1992
SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES							
Governments	41,815,549	52,331,524	2,407,843	96,554,916	50,702,354	879,659	44,972,903
United Nations system	1,057,821	4,250,960	(856,448)	4,452,333	3,878,329	4,764	569,240
Others	4,127,168	8,740,680	479,607	13,347,454	8,275,631	268,186	4,803,638
(schedule 10.1)	47,000,538	65,323,164	2,031,002	114,354,703	62,856,314	1,152,609	50,345,781
INTERNATIONAL CONFERENCE ON ASSISTANCE TO AFRICAN CHILDREN (schedule 10.2)	0	333,828	0	333,828	142,396	0	191,431
WORLD SUMMIT FOR CHILDREN							
Summit (schedule 10.3)	84,866	5,000	0	89,866	4,958	0	84,908
Mobilization (schedule 10.3)	35,970	1,656	0	37,626	0	0	37,626
	120,836	6,656	0	127,492	4,958	0	122,534
Total	47,121,374	65,663,648	2,031,002	114,816,023	63,003,668	1,152,609	50,659,746

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Schedule 10.1

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

Donors	Balance as at 1 January 1992	Funds received	Funds advanced/ pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1992
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES							
AGFUND	0	0	0	0	0	0	0
Afghanistan	16,624	0	0	16,624	0	0	16,624
Argentina	246	43,910	0	44,156	42,592	0	1,564
Australia	189,326	8	0	189,333	67,478	0	121,856
Bangladesh	13,562,747	1,567,556	(520,468)	14,609,834	11,147,337	0	3,462,498
Belgium	0	0	0	0	0	0	0
Belize	3,396	6,999	0	10,395	3,080	146	7,169
Benin	100,215	8,943	(8,316)	100,841	34,811	0	66,030
Bhutan	0	62,893	151,221	214,114	152,748	0	61,366
Bolivia	280,525	651,701	20,504	952,730	301,214	0	651,516
Botswana	25,400	0	(453)	24,947	0	0	24,947
Brazil	332,861	354,866	0	687,727	329,446	0	358,282
Burkina Faso	190,471	6,837	(1,804)	195,505	146,130	0	49,375
Burundi	677	342,238	(201)	342,715	341,764	0	950
Cambodia	19,536	0	0	19,536	16,180	0	3,356
Cameroon	0	53,760	0	53,760	0	0	53,760
Canada	104,600	484,305	7,593	596,498	327,665	13,585	255,248
Central African Republic	35,951	13,233	(4,125)	45,058	24,177	0	20,881
Chile	2,465	88,172	0	90,637	83,359	2,465	4,813
China	0	25,547	0	25,547	22,178	0	3,369
Colombia	91,346	183,515	(13,476)	261,385	253,439	0	7,946
Comoros	14,652	0	1,874	16,526	16,526	0	0
Congo	2,338	131,554	0	133,892	98,396	0	35,495
Costa Rica	207	0	0	207	19	0	188
Cuba	9,676	0	0	9,676	0	0	9,676
Denmark	338,880	13,097,857	(10,471)	13,426,265	2,578,970	163,189	10,684,106
Djibouti	0	0	0	0	(1,486)	1,486	0
Dominica	79	0	0	79	0	0	79
Dubai	0	0	(617)	(617)	(617)	0	0
Ecuador	(54,841)	735,615	(132)	680,642	605,080	0	75,563
Egypt	7,310	0	0	7,310	0	0	7,310
Ethiopia	1,407,142	159,563	(11,442)	1,555,264	1,034,010	0	521,254
Finland	130,097	759,627	0	889,724	592,918	0	296,806
France	504,750	538,302	0	1,043,052	455,770	0	587,281
Gabon	1,373	0	0	1,373	0	0	1,373
Gambia	16,607	55,723	(23,446)	48,885	20,569	27,268	1,047
Germany	1,715,956	933,324	0	2,649,280	1,332,084	47,726	1,269,470
Ghana	723,784	7,507	0	731,291	624,001	2,212	105,077
Guatemala	81	39,160	0	39,240	37,572	0	1,668
Guinea	83,022	114	(2,780)	80,356	34,345	2,462	43,549
Guinea-Bissau	605	0	0	605	128	193	284

SCHEDULE 10.1 (continued)

Donors	Balance as at 1 January 1992	Funds received	Funds advanced/ pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1992
Guyana	3,709	0	0	3,709	0	0	3,709
Haiti	21,495	0	(2,869)	18,626	0	289	18,337
Honduras	0	0	0	0	0	0	0
Iceland	0	5,000	0	5,000	0	0	5,000
India	280,951	158	(306)	280,802	(370)	18,595	262,577
Indonesia	372,589	324,010	2,059	698,658	468,808	228,820	1,030
Iran (Islamic Republic of)	12,277	0	(5,596)	6,680	0	0	6,680
Iraq	282,105	0	0	282,105	0	0	282,105
Ireland	5,405	414	4,269	10,088	5,804	0	4,284
Italy	7,224,878	(45,000)	230,501	7,410,379	4,219,477	0	3,190,903
Jamaica	219,856	257,654	(251)	477,260	330,087	0	147,173
Japan	672,529	1,788,446	603,303	3,064,278	2,128,904	0	935,374
Kenya	235,402	0	(237,584)	(2,182)	114	0	(2,296)
Kiribati	2,325	0	0	2,325	0	0	2,325
Kuwait	0	0	0	0	0	0	0
Lesotho	57,975	0	(629)	57,347	40,499	11,453	5,395
Liberia	27,003	0	0	27,003	0	0	27,003
Libyan Arab Jamahiriya	8,642	0	0	8,642	0	0	8,642
Madagascar	75,977	45,538	(13)	121,502	63,476	0	58,027
Malawi	332,817	55,338	(804)	387,351	326,638	0	60,713
Mali	61,966	7,454	(6,249)	63,170	0	0	63,170
Mauritania	9,876	172,318	219,169	401,362	390,499	0	10,864
Mexico	1,068	161,586	0	162,654	156,623	4,963	1,068
Micronesia	5,385	31,893	0	37,278	17,390	0	19,887
Morocco	19,068	0	(6,649)	12,419	0	0	12,419
Mozambique	173	0	0	173	0	173	0
Myanmar	354,755	0	(3,130)	351,124	18,372	0	332,752
Nepal	119,432	29,939	(34,689)	114,681	69,536	30,276	14,868
Netherlands	2,637,634	774,000	29,511	3,441,144	2,900,803	0	540,341
Nicaragua	281	0	0	281	0	0	281
Niger	677	495,281	1,800	497,758	2,477	0	495,281
Nigeria	2,373,514	399,196	(148,205)	2,624,505	706,328	199,170	1,719,008
Norway	66,378	68,005	(405)	133,977	133,656	0	321
Oman	123,206	572,965	(2,599)	693,572	279,628	30,829	383,116
OPEC Fund	4,894	0	94,665	99,559	94,511	0	5,049
Pakistan	1,313,611	2,613,850	0	3,927,460	2,427,485	4,618	1,495,357
Panama	492	0	0	492	24	468	(0)
Papua New Guinea	17,792	0	(187)	17,606	0	0	17,606
Paraguay	1,287	0	0	1,287	50	0	1,237
Peru	5,393	(155)	(5,238)	(0)	0	0	(0)
Philippines	116,301	1,280,644	(2,049)	1,394,895	867,086	1,008	526,801

SCHEDULE 10.1 (continued)

Donors	Balance as at 1 January 1992	Funds received	Funds advanced/ pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1992
Poland	0	0	3,190	3,190	0	0	3,190
Portugal	0	0	0	0	0	0	0
Romania	63,096	13,802,729	0	13,865,825	3,671,037	0	10,194,789
Rwanda	61,319	437,857	(2,357)	496,818	320,314	0	176,504
Saint Kitts and Nevis	0	2,430	60	2,490	2,490	0	0
Sao Tome and Principe	6,843	0	6,903	13,746	13,746	0	0
Senegal	11	15,093	0	15,104	9,145	0	5,959
Seychelles	0	1,155	0	1,155	0	0	1,155
Sierra Leone	250,941	283,421	(6,193)	528,170	125,231	0	402,939
Solomon Islands	0	7,211	0	7,211	7,092	0	118
Somalia	0	0	9	9	9	0	0
Sri Lanka	18,423	0	0	18,423	15,763	0	2,660
Sudan	496,621	478,907	(9,563)	965,965	396,847	10,744	558,375
Syrian Arab Republic	10,993	69,037	(4,303)	75,726	75,726	0	0
Swaziland	0	0	0	0	0	0	0
Sweden	120,091	1,470,036	(38,805)	1,551,321	1,187,710	31,727	331,884
Switzerland	75,266	90,731	0	165,998	68,654	0	97,343
Taiwan	0	62,883	0	62,883	5,299	0	57,584
Thailand	3,128	0	0	3,128	0	172	2,956
Tokelau	230	0	(36)	194	194	0	0
Tunisia	2,960	0	(2,058)	902	236	22	644
Turkey	4,219	0	0	4,219	0	0	4,219
Uganda	424,238	92,163	3,190	519,591	125,510	523	393,558
Union of Soviet Socialist Republics	0	0	0	0	0	0	0
United Kingdom of Great Britain and Northern Ireland	25,365	58,829	5,722	89,917	64,785	0	25,132
United Republic of Tanzania	2,094,778	946,593	(50,785)	2,990,586	1,894,115	45,078	1,051,393
United States of America	124,384	3,769,692	1,876,724	5,770,801	5,421,010	0	349,791
Vanuatu	0	5,592	64	5,656	5,656	0	0
Viet Nam	26,894	0	(3,940)	22,954	(577)	0	23,530
Yemen	352,062	1,087,282	(2)	1,439,343	376,369	0	1,062,973
Zaire	481,697	37,354	332,259	851,309	269,247	0	582,062
Zambia	72,745	221,167	(9,910)	284,003	190,233	0	93,770
Zimbabwe	172,526	0	(3,613)	168,913	86,722	0	82,192
Total	41,815,549	52,331,525	2,407,843	96,554,917	50,702,354	879,659	44,972,904

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SCHEDULE 10.1 (concluded)

Donors	Balance as at 1 January 1992	Funds received	Funds advanced/ pledged	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1992
UNITED NATIONS SYSTEM							
ESCWA	0	0	0	0	0	0	0
FAO	0	12,086	(241)	11,845	11,845	0	0
IAEA, Vienna	0	171	73	244	180	0	64
ILO	0	10,354	(7,591)	2,763	2,763	0	0
PAHO, Washington	115,558	106,139	(92,810)	128,887	97,098	0	31,790
United Nations Secretariat	98,880	80,022	(150,212)	28,690	28,665	0	25
UNCDF, New York	104	0	(104)	0	0	0	0
UNDP, New York	101,397	761,820	(96,554)	766,663	696,349	0	70,314
UNDRO, Geneva	33	19,633	(19,666)	0	0	0	0
UNESCO	1,426	12,728	35,324	49,477	48,393	1,085	0
UNFDAC	214	0	0	214	0	0	214
UNFPA, New York	220,408	1,502,230	(305,872)	1,416,766	1,400,149	0	16,617
UNHCR, Geneva	47,292	632,742	(241,705)	438,328	395,847	1,064	41,417
UNRWA	828	273,851	87,160	361,838	344,134	0	17,704
WFP	3,167	0	(87)	3,080	0	0	3,080
WHO	466,139	826,388	(75,410)	1,217,117	828,864	2,615	385,638
World Bank	2,376	0	0	2,376	0	0	2,376
UNICEF GCO	0	12,794	11,248	24,043	24,043	0	0
Total	1,057,821	4,250,960	(856,448)	4,452,333	3,878,329	4,764	569,240
Others	4,248,004	9,081,163	479,607	13,808,773	8,422,985	268,186	5,117,603
Grand total	47,121,373	65,663,648	2,031,002	114,816,023	63,003,668	1,152,609	50,659,746

SCHEDULE 10.2

INTERNATIONAL CONFERENCE ON ASSISTANCE TO AFRICAN CHILDREN
FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

	Funds received
NATIONAL COMMITTEES FOR UNICEF:	
Austria	18,692
Canada	16,807
Italy	100,000
Japan	25,000
New Zealand	541
Spain	24,752
Switzerland	20,000
United Kingdon	29,703
United States	25,000
Subtotal	260,494
NON-GOVERNMENTAL ORGANIZATIONS:	
ARAMCO	73,333
Total funds received	333,828
Expenditures incurred	142,396
Unspent balance	191,431

SCHEDULE 10.3

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

	Funds	
	Summit	Mobilization
GOVERNMENTS		
Albania		2,000
Bangladesh	1,522	
Barbados	1,997	
Belarus	15,000	
Belgium	100,000	
Bhutan	5,000	
Brazil	30,000	
Cameroon	7,407	
Canada	208,333	
Chad	1,064	
Chile		5,000
China	25,000	25,000
Cuba	4,000	
Czechoslovakia		100,000
Denmark	87,009	
Djibouti	1,000	
Dominica	500	
El Salvador	5,000	
Ethiopia	1,000	
Finland	174,376	76,000
France	114,504	
Germany	232,643	32,258
Greece	5,163	
Holy See		5,000
India	1,000	0
Indonesia	20,000	30,000
Ireland	159,270	
Italy	150,000	100,000
Japan	200,000	
Jordan	5,000	
Kenya		1,656
Kuwait	100,000	
Lebanon	5,000	
Liechtenstein	2,000	
Luxembourg		16,046
Malaysia	50,000	
Maldives	500	1,000
Mali	57,592	
Mexico	75,000	
Myanmar	2,318	

SCHEDULE 10.3 (continued)

	Funds	
	Summit	Mobilization
Nepal		1,000
Netherlands	100,000	
Nigeria	50,000	
Norway	96,952	
Pakistan	50,080	
Philippines	2,500	
Republic of Korea		50,000
Romania	10,000	
Russian Federation	100,000	
Saudi Arabia	20,000	
Senegal		23,904
Singapore	10,000	
Sri Lanka	2,500	
Sudan	25,000	
Sweden	200,000	
Switzerland		50,000
Thailand	2,000	
Tunisia	2,000	
Turkey	25,000	
Uganda		30,000
Ukraine	15,000	
United Kingdom of Great Britain and Northern Ireland	134,615	
United States of America	150,000	
Venezuela		50,000
Yugoslavia (former)		20,000
Zaire	50,000	
Zimbabwe	50,000	
	2,943,845	618,864
NATIONAL COMMITTEES FOR UNICEF		
Austria		5,505
Belgium		10,000
Canada		50,877
Germany		130,000
Greece	31,319	
France		49,541
Italy		49,196
Japan		133,333

SCHEDULE 10.3 (concluded)

		Funds	
		Summit	Mobilization
Luxembourg			2,857
Netherlands			150,000
New Zealand			1,120
Portugal			2,502
San Marino			811
Spain			129,314
Sweden			25,000
Switzerland			20,000
Turkey			25,000
United Kingdom of Great Britain and Northern Ireland			114,814
United States of America			290,000
Yugoslavia (former)			1,932
		31,319	1,191,802
OTHERS a/			
Congo			811
Saudi Arabia			25,000
United States of America		500	700
		500	26,511
TOTAL FUNDS RECEIVED		2,975,664	1,837,177
EXPENDITURES INCURRED		2,890,756	1,799,550
UNSPENT BALANCE		84,908	37,627
BUDGETS APPROVED BY THE EXECUTIVE BOARD	5,134,445	2,994,762	2,139,683

a/ Contributions received from individuals and private organizations in these countries.

SCHEDULE 11

INCOME, EXPENDITURES AND FUND BALANCE RELATED TO PROCUREMENT SERVICES FOR THE YEAR ENDED 31 DECEMBER 1992

(United States dollars)

SOURCES OF FUNDS	
Fund balance, 1 January 1992	854,848
Funds received	2,401,141
Price variance	1,498,407
Total funds available	4,754,396
USES OF FUNDS	
Staff-related expenses and transfers	2,770,854
Total expenditures	2,770,854
Fund balance, 31 December 1992	1,983,542

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SCHEDULE 12

SUMMARY OF OVEREXPENDITURES IN COUNTRY PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 1992

(In United States dollars)

Region/country	General resources	Supplementary funds	Total
AFRICA			
Angola		126,729	126,729
Comoros		1,050	1,050
Congo		36,179	36,179
Côte d'Ivoire		31,179	31,179
Ethiopia		17,172	17,172
Lesotho		7,995	7,995
Liberia		10,508	10,508
Madagascar		2,181	2,181
Mauritania		821	821
Mozambique		6,167	6,167
Namibia		50,659	50,659
Nigeria		22,840	22,840
Rwanda	12,940		12,940
Senegal		5,179	5,179
Somalia		198,339	198,339
Togo		2,711	2,711
Uganda		78,634	78,634
Zaire		10,368	10,368
Zambia		15,994	15,994
Total, Africa	12,940	624,706	637,646
AMERICAS AND THE CARIBBEAN			
Belize		699	699
Bolivia	8,635		8,635
Central America and Panama		3,849	3,849
Honduras		6,681	6,681
Panama		5,684	5,684
Peru		5,541	5,541
Total, Americas and the Caribbean	8,635	22,454	31,089

SCHEDULE 12 (continued)

Region/country	General resources	Supplementary funds	Total
ASIA			
Bangladesh		57,537	57,537
Cambodia		10,678	10,678
India		201,714	201,714
Lao People's Democratic Republic		45,639	45,639
Myanmar		30,388	30,388
Pakistan		24,518	24,518
Total, Asia		370,474	370,474
EUROPE			
Romania		25,066	25,066
Yugoslavia (former)		66,309	66,309
Total, Europe		91,375	91,375
MIDDLE EAST AND NORTH AFRICA			
Egypt		14,785	14,785
Iraq		55,365	55,365
Jordan		11,748	11,748
Lebanon		436	436
Sudan		13,628	13,628
Sudan - Operation Lifeline		24,366	24,366
Turkey		41,644	41,644
West Bank and Gaza		15,560	15,560
Yemen		8,142	8,142
Total, Middle East and North Africa		185,674	185,674
INTERREGIONAL			
Mortality Reduction Reserve		31,696	31,696
Total, Interregional		31,696	31,696
Grand total	21,575	1,326,379	1,347,954

III. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounts

1. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF.

2. By its decision 1987/13, taken at its 1987 regular session, the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. By its decision 1987/2, taken at its 1987 regular session, the Executive Board decided that effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis.

4. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

5. Contributions income received from National Committees and NGOs is accounted for on a cash basis of accounting, with the exception of supplementary funds and emergency contributions, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

6. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are made are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are valued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28, differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

8. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including those of GCO. The principles of consolidation reflect the accounting policies outlined in paragraphs 9 to 13 below.

9. The reporting period and accounts of GCO are maintained on a fiscal year basis, ending 30 April.

10. However, for consolidation purposes only, the UNICEF financial statements include the GCO accounts on a calendar year basis, as at 31 December, based on the trial balance of the GCO accounts.

11. The trial balance of the GCO accounts on a calendar year basis, as at 31 December, is derived by estimating receivables, sales and profit on goods delivered to consignees from the ongoing GCO campaign.

12. The financial effect of consolidating the GCO accounts on a calendar basis is reflected, most notably, in the receivables and earnings of GCO.

13. Inter-office transactions between UNICEF and GCO are eliminated for consolidation purposes.

Income and expenditure

14. Income consists of general resources and supplementary funds. General resources include funds from the voluntary annual contributions of Governments, the net income from GCO, unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and United Nations agencies for emergencies and for specific purposes within the programmes approved by the UNICEF Executive Board. If specific terms and conditions are established by donors, separate accounts are maintained for purposes of reporting and financial management.

15. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance" (statement II).

16. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

17. The statement of income and expenditure (statement I) does not include funds received and expenditures made from special accounts, which are reflected in schedules 10, 10.1, 10.2 and 10.3. Those transactions which do not require commitments by the Executive Board are maintained as special accounts.

Assets and liabilities

18. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

19. All outstanding pledges for contributions are recorded as receivables (see para. 15 above).

20. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989.

21. By its decision 1990/26 (E/ICEF/1990/13) taken in its regular session, the Executive Board approved the establishment of a capital asset fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field.

22. Future acquisitions of UNICEF capital assets will be included in the capital asset fund and, at such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset fund.

23. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies. The aggregate total represents the inventory, the value of which is adjusted by the accumulated variance between average and actual costs.

24. The GCO inventory of raw materials, products in process and finished goods are valued at standard cost. The aggregate total is adjusted by the accumulated variances to reflect their actual costs.

25. No provision is made for staff entitlements for repatriation, etc., that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

26. A reserve for insurance of $200,000 was established in November 1950 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. The reserve is restored to its authorized limit by a transfer from income. In 1987, UNICEF decided to self-insure for property losses of $100,000. Accordingly, a reserve funded from the budget was established. This reserve was funded equally from the biennium 1986-1987 and the biennium 1988-1989.

Annex I

STATISTICAL AND OTHER DATA

The present annex comprises tables giving statistical and other data concerning UNICEF activities which, although not forming part of the financial statements, are provided for information purposes.

Tables

1. Total programmes funded from general resources and supplementary funds approved in 1992 (summary by region and type of programme)

2. Summary of programmes funded from general resources approved by the Executive Board in 1992 (by region and type of programme)

3. Programmes entering into effect during 1992 between Board sessions corresponding to specific contributions received or pledged during 1992 and adjustments and transfers

4. Summary of expenditures in 1992 by region and type of programme

5. Expenditure for cooperation by programme in 1991 and 1992

6. Status of funds from the United Nations system related to Board-approved programmes as at 31 December 1992

Table 1

Total programmes funded from general resources and supplementary funds approved in 1992 (summary by region and type of programme)

(Thousands of United States dollars)

	Africa	Americas and the Caribbean	Asia	Middle East and North Africa	Interregional a/	Total	Percentage
Health	104,688	26,522	135,697	13,292	1,492	281,691	30
Water supply and sanitation	47,012	4,137	44,911	2,943	2,000	101,003	11
Nutrition and household food security	14,008	5,134	15,658	221	1,592	36,613	4
Education	26,372	15,362	34,074	3,360	5,000	84,168	9
Young child development	962	3,384	75	310		4,731	
Community organization and development	13,194	1,605	1,149		1,500	17,448	2
Area-based, integrated and urban services	15,111	2,354	8,524	5,075		31,064	3
Women-centred programmes	2,824	2,880	7,809	360	2,000	15,873	2
Children in especially difficult circumstances	4,837	14,264	5,640	890	123	25,754	3
Advocacy	11,232	5,319	6,945	90	325	23,911	2
Planning and social statistics	11,918	6,885	3,937	2,130	591	25,461	3
Programme support	16,092	14,175	21,184	1,144		52,595	5
Emergency relief and rehabilitation	125,011	1,297	12,296	62,683	43,238	244,525	26
Unallocated reserve b/		615				615	
Total	393,261	103,933	297,899	92,498	57,861	945,452	100
Balance from previously approved programmes						(21,575)	
Subtotal						923,877	
Savings and deficit						451	
Adjustments						(6,923)	
GRAND TOTAL						917,405	

a/ Includes, in 1992 figures, the amount of $29,238 for Central European countries.

b/ This assistance can not be broken down into the categories above.

Table 2

Summary of programmes funded from general resources approved by the Executive Board in 1992 (by region and type of programme)

(Thousands of United States dollars)

	Africa	Americas and the Caribbean	Asia	Middle East and North Africa	Interregional	Total	Percentage
Health	69,202	20,106	11,870	56,112	4,500	161,790	31
Water supply and sanitation	38,254	2,882	1,420	18,115	2,000	62,671	12
Nutrition and household food security	11,346	2,700		8,597	1,500	24,143	5
Education	22,971	9,082	2,195	27,779	5,000	67,027	13
Young child development	962	1,975	310	75		3,322	1
Community organization and development	8,023	100		160	1,500	9,783	2
Area-based, integrated and urban services	14,462	1,990	4,975	8,524		29,951	6
Women-centred programmes	2,756	1,309	310	6,612	2,000	12,987	2
Children in especially difficult circumstances	3,178	3,740	550	3,045		10,513	2
Advocacy	9,632	3,927	90	6,257	400	20,306	4
Planning and social statistics	10,823	6,512	2,130	3,937	625	24,027	5
Programme support	16,083	13,035	1,144	20,661		50,923	10
Emergency relief and rehabilitation	9,048		13,200	4,820	19,100	46,168	9
Unallocated reserve a/		615				615	
Total	216,740	67,973	38,194	164,694	36,625	524,226	100
Balance from previously approved programmes						(21,575)	
Subtotal						502,651	
Savings and deficit						451	
GRAND TOTAL						503,102	

a/ This assistance can not be broken down into the categories above.

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Table 3

Programmes entering into effect during 1992 between Board sessions corresponding to specific contributions received or pledged during 1992 and adjustments and transfers

(Thousands of United States dollars)

	Africa	Americas and the Caribbean	Asia	Middle East and North Africa	Interregional a/	Total	Percentage
Health	35,486	6,416	79,585	1,422	(3,008)	119,901	28
Water supply and sanitation	8,758	1,255	26,796	1,523		38,332	9
Nutrition and household food security	2,662	2,434	7,061	221	92	12,470	3
Education	3,401	6,280	6,295	1,165		17,141	4
Young child development		1,409				1,409	
Community organization and development	5,171	1,505	989			7,665	2
Area-based, integrated and urban services	649	364		100		1,113	
Women-centred programmes	68	1,571	1,197	50		2,886	1
Children in especially difficult circumstances	1,659	10,524	2,595	340	123	15,241	4
Advocacy	1,600	1,392	688		(75)	3,605	1
Planning and social statistics	1,095	373			(34)	1,434	
Programme support	9	1,140	523			1,672	
Emergency relief and rehabilitation	115,963	1,297	7,476	49,483	24,138	198,357	48
Unallocated reserve b/						0	
Total	176,521	35,960	133,205	54,304	21,236	421,226	100
Adjustments						(6,923)	
GRAND TOTAL						414,303	

a/ Includes, in 1992 figures, the amount of $29,238 for Central European countries.

b/ This assistance can not be broken down into the categories above.

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Table 4

Summary of expenditures in 1992 by region and type of programme

(Thousands of United States dollars)

	Africa	Americas and the Caribbea	Asia	Middle East and North Africa	Interregional a/	Total	Percentage
Immunization	33,295	6,038	54,992	11,235	777	106,337	15
Oral rehydration therapy	2,188	2,150	2,750	1,749		8,837	1
Other health	53,425	12,044	31,413	9,201	6,497	112,580	15
Subtotal, Child health	88,908	20,232	89,155	22,185	7,274	227,754	31
Child nutrition and food	10,122	2,378	15,064	2	4,122	31,955	4
Water supply and sanitation	28,758	7,113	43,473	4,323	415	84,082	11
Education b/	12,693	9,790	42,958	4,263	1,798	71,502	10
Other programme areas c/	19,253	10,780	18,929	2,758	1,616	53,336	7
Emergency	83,658	1,346	13,245	51,855	16,495	166,599	22
Planning/advocacy/programme support	40,851	15,850	27,493	8,961	15,425	108,580	15
Total	284,243	67,489	250,317	96,614	47,145	743,808	100
Programme support services						98,340	
Total assistance						842,148	
Administrative services						85,883	
Recovery from programmes						(6,152)	
TOTAL EXPENDITURE						921,879	

a/ Includes, in 1992 figures, an amount of $16,063 for Central European countries and the new independent States.

b/ Includes young child development programme.

c/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.

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Table 5

Expenditure for cooperation by programme in 1991 and 1992

(Thousands of United States dollars)

	1991		1992		1992 over 1991 Increase (decrease)	
	Amount	% of total	Amount	% of total	Amount	%
Child health	202,366	34	227,754	31	25,388	13
Child nutrition	30,747	5	31,955	4	1,208	4
Water supply and sanitation	73,289	12	84,082	11	10,793	15
Education a/	48,373	8	71,502	10	23,129	48
Other programme areas b/	38,850	7	53,336	7	14,486	37
Emergency	110,744	19	166,599	22	55,855	50
Planning/advocacy/programme support	86,722	15	108,580	15	21,858	25
Total	591,091	100	743,808	100	152,717	26
Programme support services	92,222		98,340			
Total assistance	683,313		842,148			

a/ Includes young child development.

b/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.

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Table 6

Status of funds from the United Nations system related to Board-approved programmes as at 31 December 1992

(United States dollars)

	Opening balance 1 January 1992	Received	Accounts adjusted	Total	Expenditures	Returned/ transferred	Balance 31 December 1992
UNCDF	156,204			156,204	728,826		(572,622)
UNDHA		1,570,000		1,570,000			1,570,000
UNDP	(1,819,982)	2,326,212		506,230	628,080		(121,850)
UNDRO	1,027,165	2,850,283		3,877,448	2,306,499		1,570,949
UNESCO	4,500			4,500			4,500
UNFPA	(1,452,406)	1,696,075		243,669	2,335,899		(2,092,230)
UNHCR	(45,231)	4,248,150		4,202,919	3,330,339		872,580
United Nations Trust Fund	(656,957)	27,000		(629,957)	87,482		(717,439)
Office of the Special Representative of the Secretary-General for Cambodia	(600,000)			(600,000)			(600,000)
Coordinator for United Nations Assistance Programme Relating to Afghanistan	1,967,025	1,588,324		3,555,349	127,476		3,427,873
World Bank	(257,875)	3,500,000		3,242,125			3,242,125
PAHO, Washington	10,759			10,759	5,443		5,316
Total	(1,666,798)	17,806,044	0	16,139,246	9,550,044	0	6,589,202

Annex II

GLOSSARY OF SELECTED UNICEF TERMINOLOGY USED IN THE REPORT

ACCOUNTS, AUDITED

The financial statements of the organization for a specified period or at a specified date audited by the External Auditors (United Nations Board of Auditors).

ACCRUAL SYSTEM OF ACCOUNTING

To record income or expenditures in the accounting period to which they relate, notwithstanding that the receipt or payment of funds may take place in a different accounting period.

BUDGET

A plan in financial terms for carrying out proposed activities in a specified time. The term "budget" is used to refer to UNICEF administrative and programme support costs, as well as to GCO. However, the Executive Board approves an appropriation of funds only for UNICEF administrative and programme support costs.

Budget appropriations

The total appropriation of funds approved by the Executive Board for UNICEF administrative and programme support costs, against which obligations may be incurred for those purposes up to the amount so approved.

Budget estimates

Estimates of the costs of proposed administrative and programme support activities prepared for submission to the UNICEF Executive Board for the approval of relevant appropriations.

Budget estimates, revised

Resulting from Executive Board approval of "supplementary estimates" proposed to adjust an approved budget.

CASH HOLDINGS

The aggregation of all the funds of the organization, including coins, bank notes, cheques, balances in current and call accounts, saving accounts and interest-bearing deposits.

Cash-in-transit

Cash transfers between one or more UNICEF bank accounts at a specified time.

Cash in current bank accounts

The aggregate of money maintained in UNICEF bank accounts, as reflected in UNICEF books of account, to sustain operational requirements.

Cash in interest-bearing deposits

Funds temporarily available, over those needed for immediate requirement, held in short-term interest-bearing deposits and ready to be drawn down when needed.

Cash-on-hand (also called "petty cash")

Cash kept on hand by authorized officers as a convenience for making small payments on behalf of the organization.

CONTRIBUTIONS, VOLUNTARY

Contributions to UNICEF that are offered and accepted without reference to a scale of assessment determined by any United Nations legislative body.

CONTRIBUTIONS RECEIVABLE

Contributions pledged to UNICEF but not received until a future time.

CURRENCIES OF "RESTRICTED USE" FOR UNICEF

Currencies, the use of which (mainly in respect of transferability and convertibility) is limited because of foreign exchange regulations or donor's wish. When those limitations do not exist, the currencies are considered by UNICEF as "unrestricted" because these are fully convertible.

EARMARKED

To give expression to a restriction imposed by agreement or by administrative action on the use of an account or of an equivalent amount of assets.

EXPENDITURES

The payment of cash or the incurring of a liability for the purpose of discharging approved commitments. In the case of programme cooperation, expenditures reflect the actual UNICEF input delivered during the period in the form of supplies, equipment and/or services as well as those representing valid legal obligations at year end. In the case of administrative budget, expenditures reflect obligations incurred during the financial year and valid legal obligations outstanding at year end.

FINANCIAL PERIODS

The operating period of the organization, covered by the financial statements, is on a biennial basis.

FINANCIAL REGULATIONS

Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of UNICEF work. Since 1 January 1988, UNICEF accounts have been maintained in accordance with the UNICEF Financial Regulations and Rules.

FUND BALANCE

The aggregate net value of UNICEF expressed as the net balance of total assets minus total liabilities. Consists of funds available for the implementation of programmes funded by general resources and supplementary funds as well as funds available for the acquisition of capital assets.

INCOME

Money or firm pledges received or accrued during a financial period that increase the resources of UNICEF for implementation of approved commitments.

UNICEF income is recorded on the basis of funds or pledges received for the current year. It comprises funds classified as "general resources" and "supplementary funds".

Income, deferred

Funds received or pledges recorded as receivable, attributable to future financial periods and, therefore, not credited to the income account of the period reported on.

Income, general resources

Unearmarked income which includes funds from voluntary annual contributions of Governments, the net income from GCO, funds contributed by the public and certain "other (or miscellaneous) income".

Income, other

Also referred to as "miscellaneous income" for general resources.

Income other than the value of the voluntary contributions and the net income of GCO.

Income, supplementary funds

Specific contributions for programmes approved by the UNICEF Executive Board, in addition to general resources, which then become part of UNICEF programme commitments.

Consists of funds contributed to UNICEF by Governments, NGOs and United Nations agencies for specific purposes.

INVENTORY

The value of supplies and equipment for programmes owned by the organization, as well as the GCO materials at the end of an accounting or financial period.

LIQUIDITY POLICY

Owing to the nature of programme implementation and UNICEF cash flows, there may occur, from time to time, short-term imbalances between general resources cash disbursements and cash receipts. UNICEF liquidity policy allows these temporary imbalances to be offset by up to one half of the balance of supplementary cash-on-hand.

LIQUIDITY REQUIREMENT

In order to meet UNICEF liquidity requirements, general resources convertible cash balances, at the end of each fiscal year, are required to equal 10 per cent of projected general resources income for the next fiscal year.

LOCAL CURRENCY

The currency of the country or area in which the local financial records of an activity are kept and/or in which its local financial transactions take place.

NON-EXPENDABLE PROPERTY

Items of property and equipment charged to the administrative budget with individual unit cost of $1,500.

OBLIGATION

A financial engagement involving a liability against the resources of the current financial period.

PLEDGE

A written commitment by a prospective donor to make a voluntary contribution to UNICEF. A written commitment which is subject to the need to secure an appropriate national legislative approval is considered a pledge.

PROCUREMENT SERVICES

UNICEF assists Governments, United Nations agencies and NGOs working in the fields of benefit to children, by undertaking, on request and on a reimbursable basis, the procurement of goods and services. A small handling charge is added by UNICEF to the cost of the supplies and services to cover the costs of extra administration and documentation (see special accounts).

RATES OF EXCHANGE

The UNICEF accounts are maintained in United States dollars. Transactions in other currencies are converted for recording into United States dollars, in principle, at the United Nations operational rates of exchange.

RESERVE FOR INSURANCE

A reserve of $200,000 was established by the Executive Board in November 1950 when UNICEF adopted a policy of self-insurance for programme supplies. The reserve is then restored annually to the level of $200,000 by transfer from UNICEF income (other income). UNICEF also has a reserve of $100,000 for third-party liability.

SCHEDULE

Explanatory or supporting analyses accompanying financial statements.

SPECIAL ACCOUNTS

Funds accepted by UNICEF mainly to cover the costs of procurement of supplies and services undertaken by UNICEF on behalf of others. They also include financing provided by sponsors to cover the costs of Junior Professional Officers as well as costs specifically approved by the Board, such as those relating to the World Summit for Children and the World Conference on Education for All. These funds are not considered UNICEF income and are recorded separately and distinguished from funds that are part of income and are spent for commitments approved by the Board.

SPECIFIC CONTRIBUTIONS

Programme recommendations are often prepared in excess of the input available from general resources. These recommendations are approved by the Board as suitable for funding by supplementary contributions from donors. When a supplementary contribution for specific purposes is made for such a programme, the corresponding commitment enters into effect (usually between Board sessions).

UNENCUMBERED BALANCE

That portion of the administrative budget commitments that has not been expended at the end of the year. The unspent balance at the end of the biennium is cancelled and reported to the Executive Board.

WRITE-OFF

An adjustment to the accounts in order to record the loss of or reduction in the value of an asset.